Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0197 Grant Elementary

0003 Grant Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	54,936.67	54,936.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,190.04	1,190.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,140.86	16,140.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,886.00	0.00	4,886.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,906.85	26,906.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,347.82	3,347.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,956.33	0.00	0.00	1,956.33	0.00	0.00
Totals	109,364.57	102,522.24	4,886.00	1,956.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	109,364.57					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0003 Grant Elem	Indirect/Direct	4,886.00 / 102,522.24	4.77%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0003 Grant Elem	0.0310	0.0321	0.0299	0.0302	4.77%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0003 Grant Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0003 Grant Elem	0.0310	0.0321	0.0299	0.0302	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0003 Grant Elem	3.25%	

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

		2021	SS Reclaasified Rate
0197 Grant Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.25%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0199 Dillon Elementary

0005 Dillon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,851,072.24	4,846,798.54	0.00	4,273.70	0.00	0.00
21XX Support Services - Students	175,353.88	175,353.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	162,885.13	162,885.13	0.00	0.00	0.00	0.00
222X Educational Media Services	118,509.55	118,509.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,961.79	183,961.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	322,848.57	322,848.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	265,486.34	0.00	265,486.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	694,701.86	580,873.70	0.00	113,828.16	0.00	0.00
27XX Student Transportation Services	56,229.30	56,229.30	0.00	0.00	0.00	0.00
31XX Food Services	409,965.51	217,703.51	0.00	90.90	0.00	0.00
Totals	7,241,014.17	6,665,163.97	265,486.34	118,192.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,241,014.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0005 Dillon Elem	Indirect/Direct	265,486.34 / 6,665,163.97	3.98%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0005 Dillon Elem	0.0241	0.0253	0.0281	0.0264	3.98%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0005 Dillon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0005 Dillon Elem	0.0241	0.0253	0.0281	0.0264	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0005 Dillon Elem	2.73%	

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

		2021	SS Reclaasified Rate
0199 Dillon Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.73%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0200 Beaverhead Co High School

0006 Beaverhead County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,321,051.63	2,321,051.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,708.00	19,708.00	0.00	0.00	0.00	0.00
222X Educational Media Services	61,159.70	61,159.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,096.61	196,096.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	225,722.68	225,722.68	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	136,367.37	0.00	136,367.37	0.00	0.00	0.00
25XX Support Services - Business	105,721.42	26,652.61	79,068.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	529,672.10	524,216.80	0.00	5,455.30	0.00	0.00
27XX Student Transportation Services	780,408.77	651,658.77	0.00	128,750.00	0.00	0.00
34XX Extracurricular - Activities	108,746.42	108,746.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	235,023.22	235,023.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,948.52	0.00	0.00	44,948.52	0.00	0.00
Totals	4,764,626.44	4,370,036.44	215,436.18	179,153.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,764,626.44					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0006 Beaverhead County H S	Indirect/Direct	215,436.18 / 4,370,036.44	4.93%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0006 Beaverhead County H S	0.0058	0.0084	0.0116	0.0134	4.93%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0006 Beaverhead County H S	0.0058	0.0084	0.0116	0.0134	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0006 Beaverhead County H S	1.68%	

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

		2021	SS Reclaasified Rate
0200 Beaverhead Co High School	**Your Preliminary Rate by School System (SS) is:**	**1.68%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0201 Wise River Elementary

0007 Wise River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	121,320.74	121,320.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,975.30	3,975.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,062.77	17,062.77	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,585.38	25,585.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	472.70	472.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,427.01	0.00	0.00	3,427.01	0.00	0.00
Totals	171,843.90	168,416.89	0.00	3,427.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	171,843.90					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0007 Wise River Elem	Indirect/Direct	0.00 / 168,416.89	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0007 Wise River Elem	0.0000	0.0000	0.0008	0.0002	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0007 Wise River Elem	0.0000	0.0000	0.0008	0.0002	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0007 Wise River Elem	0.02%	

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

		2021	SS Reclaasified Rate
0201 Wise River Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.02%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0202 Lima K-12 Schools

0009 Lima K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	720,176.35	720,176.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,311.02	1,311.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,949.10	5,949.10	0.00	0.00	0.00	0.00
222X Educational Media Services	1,178.95	1,178.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,445.70	142,445.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,331.69	57,331.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,315.53	5,003.63	71,311.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,122.42	131,122.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,031.07	74,031.07	0.00	0.00	0.00	0.00
31XX Food Services	56,965.11	31,484.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,647.29	4,647.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,602.01	44,602.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	28,939.70	0.00	0.00	28,939.70	0.00	0.00
Totals	1,345,015.94	1,219,283.42	71,311.90	28,939.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,345,015.94					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0009 Lima K-12 Schools	Indirect/Direct	71,311.90 / 1,219,283.42	5.85%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0009 Lima K-12 Schools	0.0344	0.0374	0.0372	0.0376	5.85%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0009 Lima K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0009 Lima K-12 Schools	0.0344	0.0374	0.0372	0.0376	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0009 Lima K-12 Schools	3.90%	

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

		2021	SS Reclaasified Rate
0202 Lima K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.90%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0203 Wisdom Elementary

0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	134,541.85	134,541.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,058.80	3,058.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,142.80	22,142.80	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,513.81	25,513.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,514.34	3,514.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,330.07	0.00	0.00	2,330.07	0.00	0.00
Totals	191,101.67	188,771.60	0.00	2,330.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	191,101.67					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0010 Wisdom Elem	Indirect/Direct	0.00 / 188,771.60	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0010 Wisdom Elem	0.00%	

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

		2021	SS Reclaasified Rate
0203 Wisdom Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0205 Polaris Elementary

0012 Polaris Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	92,219.73	86,137.73	0.00	6,082.00	0.00	0.00
221X Improvement of Instruction Services	3,028.12	3,028.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,726.03	19,726.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,883.57	10,883.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	349.44	349.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,356.63	0.00	0.00	3,356.63	0.00	0.00
Totals	129,563.52	120,124.89	0.00	9,438.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	129,563.52					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0012 Polaris Elem	Indirect/Direct	0.00 / 120,124.89	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0012 Polaris Elem	0.00%	

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

		2021	SS Reclaasified Rate
0205 Polaris Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0207 Jackson Elementary

0014 Jackson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	76,091.54	76,091.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,075.16	2,075.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,532.97	18,532.97	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,510.52	36,510.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	333.90	333.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,191.62	0.00	0.00	2,191.62	0.00	0.00
Totals	135,735.71	133,544.09	0.00	2,191.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	135,735.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0014 Jackson Elem	Indirect/Direct	0.00 / 133,544.09	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0014 Jackson Elem	0.00%	

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

		2021	SS Reclaasified Rate
0207 Jackson Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

01 Beaverhead 0208 Reichle Elementary

0015 Reichle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	150,310.15	150,310.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	767.00	767.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,990.44	18,990.44	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,459.71	25,459.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,092.85	17,092.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,141.94	0.00	0.00	8,141.94	0.00	0.00
Totals	220,762.09	212,620.15	0.00	8,141.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	220,762.09					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0015 Reichle Elem	Indirect/Direct	0.00 / 212,620.15	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0015 Reichle Elem	0.00%	

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

		2021	SS Reclaasified Rate
0208 Reichle Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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Line B: This is a copy of the Calculated Rate using TFS expenditures.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0213 Spring Creek Elementary

0020 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	15,873.02	15,873.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,950.96	2,950.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	108,530.12	46,730.12	0.00	61,800.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,953.49	0.00	0.00	12,953.49	0.00	0.00
Totals	140,307.59	65,554.10	0.00	74,753.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	140,307.59					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0020 Spring Creek Elem	Indirect/Direct	0.00 / 65,554.10	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0020 Spring Creek Elem	0.0118	0.0123	0.0146	0.0094	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0020 Spring Creek Elem	0.0118	0.0123	0.0146	0.0094	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0020 Spring Creek Elem	0.91%	

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

		2021	SS Reclaasified Rate
0213 Spring Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.91%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0214 Pryor Public Schools

0021 Pryor Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	731,523.47	731,523.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,368.87	62,368.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	48,750.52	48,750.52	0.00	0.00	0.00	0.00
222X Educational Media Services	2,241.93	2,241.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	146,917.53	146,917.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,370.16	91,370.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,006.66	2,667.50	107,339.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	202,980.42	202,980.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,938.81	37,191.31	0.00	46,747.50	0.00	0.00
31XX Food Services	182,266.83	72,761.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,387.44	37,387.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,910.95	0.00	0.00	2,910.95	0.00	0.00
9999 Undistributed	10,591.24	10,591.24	0.00	0.00	0.00	0.00
Totals	1,713,254.83	1,446,751.89	107,339.16	49,658.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,713,254.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	727,371.08	727,371.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,397.79	50,397.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,559.00	2,559.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,400.46	141,400.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,515.59	86,515.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	140,601.11	2,667.47	137,933.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	300,134.34	300,134.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,468.20	65,720.70	0.00	46,747.50	0.00	0.00
31XX Food Services	46,931.36	36,484.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	157.11	157.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,338.52	129,570.52	0.00	5,768.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,026.89	0.00	0.00	3,026.89	0.00	0.00
9999 Undistributed	5,820.99	5,820.99	0.00	0.00	0.00	0.00
Totals	1,752,722.44	1,548,799.27	137,933.64	55,542.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,752,722.44					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0021 Pryor Elem	Indirect/Direct	107,339.16 / 1,446,751.89	7.42%		
LE 1214 Plenty Coups H S	Indirect/Direct	137,933.64 / 1,548,799.27	8.91%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0021 Pryor Elem	0.0594	0.0639	0.0585	0.0679	7.42%
1214 Plenty Coups H S	0.0594	0.0639	0.0585	0.0679	8.91%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	
1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0021 Pryor Elem	0.0594	0.0639	0.0585	0.0679	
1214 Plenty Coups H S	0.0594	0.0639	0.0585	0.0679	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0021 Pryor Elem	6.15%	
1214 Plenty Coups H S	6.44%	

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

		2021	SS Reclaasified Rate
0214 Pryor Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.30%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0216 Hardin Public Schools

0023 Hardin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	9,804,594.56	9,804,594.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,233,686.87	1,233,686.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,011,191.33	1,011,191.33	0.00	0.00	0.00	0.00
222X Educational Media Services	383,214.95	383,214.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	491,732.51	491,732.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,128,231.77	1,128,231.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	678,018.53	0.00	678,018.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,758,785.54	1,749,654.29	0.00	9,131.25	0.00	0.00
27XX Student Transportation Services	1,024,894.38	955,264.38	0.00	69,630.00	0.00	0.00
31XX Food Services	1,905,788.55	873,108.36	0.00	0.00	0.00	0.00
33XX Community Services	45,550.61	45,550.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,903.36	21,903.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	133,351.53	133,351.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	210,396.25	0.00	0.00	210,396.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	264,328.66	47,196.63	0.00	217,132.03	0.00	0.00
Totals	20,095,669.40	17,878,681.15	678,018.53	506,289.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	20,095,669.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0216 Hardin Public Schools

1189 Hardin H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,870,133.47	2,870,133.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	348,501.72	348,501.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	100,638.55	100,638.55	0.00	0.00	0.00	0.00
222X Educational Media Services	122,308.55	122,308.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	280,271.91	280,271.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	493,569.71	493,569.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	226,202.45	0.00	226,202.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	723,558.73	710,864.98	0.00	12,693.75	0.00	0.00
27XX Student Transportation Services	491,803.12	444,488.12	0.00	47,315.00	0.00	0.00
31XX Food Services	1,341.73	895.80	0.00	0.00	0.00	0.00
33XX Community Services	81,772.40	81,772.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,087.12	65,087.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	622,702.72	622,702.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,790.75	0.00	0.00	60,790.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	0.22	0.22	0.00	0.00	0.00	0.00
Totals	6,488,683.15	6,141,235.27	226,202.45	120,799.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,488,683.15					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0023 Hardin Elem	Indirect/Direct	678,018.53 / 17,878,681.15	3.79%		
LE 1189 Hardin H S	Indirect/Direct	226,202.45 / 6,141,235.27	3.68%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0023 Hardin Elem	0.0315	0.0322	0.0341	0.0343	3.79%
1189 Hardin H S	0.0315	0.0322	0.0341	0.0343	3.68%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0023 Hardin Elem	0.0366	0.0415	0.0341	0.0343	
1189 Hardin H S	0.0366	0.0415	0.0341	0.0343	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0023 Hardin Elem	0.0366	0.0415	0.0341	0.0343	
1189 Hardin H S	0.0366	0.0415	0.0341	0.0343	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0023 Hardin Elem	3.50%	
1189 Hardin H S	3.48%	

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

		2021	SS Reclaasified Rate
0216 Hardin Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.49%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

0025 Lodge Grass Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,033,335.30	2,033,335.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,727.59	42,727.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,243.50	4,243.50	0.00	0.00	0.00	0.00
222X Educational Media Services	85,174.75	85,174.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,461.73	143,461.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	289,993.73	289,993.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	381,778.62	6,415.00	375,363.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	535,760.82	535,760.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,037.99	85,037.99	0.00	0.00	0.00	0.00
31XX Food Services	339,759.75	163,137.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,431.33	4,431.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,831.33	56,831.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	208,243.58	0.00	0.00	208,243.58	0.00	0.00
Totals	4,210,780.02	3,450,550.16	375,363.62	208,243.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,210,780.02					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

1190 Lodge Grass H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,466,489.68	1,466,489.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,728.34	42,728.34	0.00	0.00	0.00	0.00
222X Educational Media Services	79,982.97	79,982.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,356.86	154,356.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	256,861.83	256,861.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	352,703.48	6,670.89	346,032.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	456,823.66	439,275.75	0.00	17,547.91	0.00	0.00
27XX Student Transportation Services	88,415.10	88,415.10	0.00	0.00	0.00	0.00
31XX Food Services	32.50	32.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,374.21	13,374.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	234,135.80	234,135.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	298,218.15	0.00	0.00	298,218.15	0.00	0.00
Totals	3,444,122.58	2,782,323.93	346,032.59	315,766.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,444,122.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0025 Lodge Grass Elem	Indirect/Direct	375,363.62 / 3,450,550.16	10.88%		
LE 1190 Lodge Grass H S	Indirect/Direct	346,032.59 / 2,782,323.93	12.44%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0025 Lodge Grass Elem	0.0443	0.0453	0.0481	0.0502	10.88%
1190 Lodge Grass H S	0.0443	0.0453	0.0481	0.0502	12.44%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0025 Lodge Grass Elem	0.0443	0.0000	0.0000	0.0000	
1190 Lodge Grass H S	0.0443	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0025 Lodge Grass Elem	0.0443	0.0453	0.0481	0.0502	
1190 Lodge Grass H S	0.0443	0.0453	0.0481	0.0502	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0025 Lodge Grass Elem	5.64%	
1190 Lodge Grass H S	5.93%	

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

		2021	SS Reclaasified Rate
0218 Lodge Grass 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		

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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,234,148.82	1,203,648.42	0.00	30,500.40	0.00	0.00
21XX Support Services - Students	18,998.00	18,998.00	0.00	0.00	0.00	0.00
222X Educational Media Services	45,718.42	45,718.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,122.78	118,122.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	264,425.40	264,425.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	218,021.30	0.00	218,021.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	429,147.83	405,647.83	0.00	23,500.00	0.00	0.00
27XX Student Transportation Services	125,358.97	125,358.97	0.00	0.00	0.00	0.00
31XX Food Services	107,045.56	43,480.89	0.00	0.00	0.00	0.00
33XX Community Services	16,409.49	16,409.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,373.68	3,373.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,651.78	44,651.78	0.00	0.00	0.00	0.00
9999 Undistributed	19,725.23	19,725.23	0.00	0.00	0.00	0.00
Totals	2,645,147.26	2,309,560.89	218,021.30	54,000.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,645,147.26					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0026 Wyola Elem	Indirect/Direct	218,021.30 / 2,309,560.89	9.44%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0026 Wyola Elem	0.0056	0.0052	0.0104	0.0144	9.44%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0026 Wyola Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0026 Wyola Elem	0.0056	0.0052	0.0104	0.0144	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0026 Wyola Elem	2.47%	

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

		2021	SS Reclaasified Rate
0219 Wyola Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.47%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,749,744.74	1,749,640.74	0.00	104.00	0.00	0.00
21XX Support Services - Students	55,511.29	55,511.29	0.00	0.00	0.00	0.00
222X Educational Media Services	90,351.98	90,351.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,854.83	115,854.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,460.65	112,460.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	367.00	0.00	367.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	322,224.30	322,224.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	154,549.05	154,549.05	0.00	0.00	0.00	0.00
31XX Food Services	257,732.18	128,925.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,038.29	24,038.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,937.87	0.00	0.00	11,937.87	0.00	0.00
Totals	2,894,772.18	2,753,556.24	367.00	12,041.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,894,772.18					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0221 Chinook Public Schools

0029 Chinook H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	863,208.96	863,208.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,970.67	62,970.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	880.50	880.50	0.00	0.00	0.00	0.00
222X Educational Media Services	63,285.25	63,285.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,223.43	105,223.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,327.73	101,327.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,316.23	0.00	16,316.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,747.57	255,747.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	392,565.18	168,737.38	0.00	223,827.80	0.00	0.00
31XX Food Services	27,069.13	25,544.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,250.62	38,250.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	127,115.21	127,115.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,238.77	0.00	0.00	4,238.77	0.00	0.00
Totals	2,058,199.25	1,812,291.79	16,316.23	228,066.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,058,199.25					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0028 Chinook Elem	Indirect/Direct	367.00 / 2,753,556.24	0.01%		
LE 0029 Chinook H S	Indirect/Direct	16,316.23 / 1,812,291.79	0.90%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0028 Chinook Elem	0.0020	0.0017	0.0015	0.0017	0.01%
0029 Chinook H S	0.0020	0.0017	0.0015	0.0017	0.90%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	
0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0028 Chinook Elem	0.0020	0.0017	0.0015	0.0017	
0029 Chinook H S	0.0020	0.0017	0.0015	0.0017	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0028 Chinook Elem	0.13%	
0029 Chinook H S	0.30%	

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

		2021	SS Reclaasified Rate
0221 Chinook Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.22%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0222 Harlem Public Schools

0030 Harlem Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,206,001.74	3,194,048.98	0.00	11,952.76	0.00	0.00
21XX Support Services - Students	237,926.48	237,926.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,568.58	20,568.58	0.00	0.00	0.00	0.00
222X Educational Media Services	297,909.03	291,241.53	0.00	6,667.50	0.00	0.00
23XX Support Services - General Administration	176,417.89	176,417.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	315,348.66	315,348.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	308,169.05	16,509.50	291,659.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	588,142.13	516,887.09	0.00	71,255.04	0.00	0.00
27XX Student Transportation Services	309,672.67	193,804.44	0.00	115,868.23	0.00	0.00
31XX Food Services	448,342.66	185,871.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,730.42	10,730.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,820.03	66,908.22	0.00	15,911.81	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,266.10	0.00	0.00	54,266.10	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	68,261.07	0.00	0.00	0.00	68,261.07	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,965.99	28,914.33	0.00	22,051.66	0.00	0.00
Totals	6,175,542.50	5,255,177.13	291,659.55	297,973.10	68,261.07	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,175,542.50					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0222 Harlem Public Schools

0031 Harlem H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,133,757.97	1,129,179.73	0.00	4,578.24	0.00	0.00
21XX Support Services - Students	125,245.10	125,245.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,085.78	1,085.78	0.00	0.00	0.00	0.00
222X Educational Media Services	73,910.84	71,688.34	0.00	2,222.50	0.00	0.00
23XX Support Services - General Administration	66,706.77	66,706.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,210.71	111,210.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	111,094.21	13,407.90	97,686.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,461.75	248,687.00	0.00	10,774.75	0.00	0.00
27XX Student Transportation Services	201,793.91	137,441.09	0.00	64,352.82	0.00	0.00
31XX Food Services	36,803.39	3,317.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,055.69	34,055.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	224,092.09	202,096.90	0.00	21,995.19	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,256.90	0.00	0.00	23,256.90	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	29,254.72	0.00	0.00	0.00	29,254.72	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,447.32	354.17	0.00	6,093.15	0.00	0.00
Totals	2,438,177.15	2,144,476.76	97,686.31	133,273.55	29,254.72	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,438,177.15					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0030 Harlem Elem	Indirect/Direct	291,659.55 / 5,255,177.13	5.55%		
LE 0031 Harlem H S	Indirect/Direct	97,686.31 / 2,144,476.76	4.56%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0030 Harlem Elem	0.0460	0.0463	0.0455	0.0451	5.55%
0031 Harlem H S	0.0460	0.0463	0.0455	0.0451	4.56%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0030 Harlem Elem	0.0480	0.0484	0.0478	0.0451	
0031 Harlem H S	0.0480	0.0484	0.0478	0.0451	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0030 Harlem Elem	0.0480	0.0484	0.0478	0.0451	
0031 Harlem H S	0.0480	0.0484	0.0478	0.0451	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0030 Harlem Elem	4.65%	
0031 Harlem H S	4.46%	

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

		2021	SS Reclaasified Rate
0222 Harlem Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.56%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	90,625.56	88,044.61	0.00	2,580.95	0.00	0.00
21XX Support Services - Students	330.55	330.55	0.00	0.00	0.00	0.00
222X Educational Media Services	4,163.61	4,163.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,345.00	5,345.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,265.00	0.00	13,265.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,276.57	18,217.83	0.00	58.74	0.00	0.00
27XX Student Transportation Services	3,477.85	3,477.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,341.91	0.00	0.00	1,341.91	0.00	0.00
Totals	136,826.05	119,579.45	13,265.00	3,981.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	136,826.05					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0032 Cleveland Elem	Indirect/Direct	13,265.00 / 119,579.45	11.09%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0032 Cleveland Elem	0.0015	0.0241	0.0185	0.0121	11.09%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0032 Cleveland Elem	0.0015	0.0241	0.0185	0.0121	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0032 Cleveland Elem	3.17%	

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

		2021	SS Reclaasified Rate
0223 Cleveland-Lone Tree Elem	**Your Preliminary Rate by School System (SS) is:**	**3.17%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	230,698.78	230,698.78	0.00	0.00	0.00	0.00
222X Educational Media Services	557.20	557.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,761.53	6,761.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,885.69	0.00	22,885.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,313.57	48,313.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,930.07	52,930.07	0.00	0.00	0.00	0.00
31XX Food Services	16,682.66	11,398.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	380.94	0.00	0.00	380.94	0.00	0.00
Totals	379,210.44	350,659.94	22,885.69	380.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	379,210.44					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0034 Zurich Elem	Indirect/Direct	22,885.69 / 350,659.94	6.53%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0034 Zurich Elem	0.0358	0.0426	0.0390	0.0426	6.53%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0034 Zurich Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0034 Zurich Elem	0.0358	0.0426	0.0390	0.0426	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0034 Zurich Elem	4.28%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0225 Zurich Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.28%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	353,737.08	353,737.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,360.60	5,360.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,836.40	26,836.40	0.00	0.00	0.00	0.00
222X Educational Media Services	29,296.72	29,296.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,179.47	97,179.47	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,687.85	0.00	3,687.85	0.00	0.00	0.00
25XX Support Services - Business	35,692.29	3,770.12	31,922.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,045.44	68,045.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	122,313.12	122,313.12	0.00	0.00	0.00	0.00
31XX Food Services	60,523.79	42,775.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	938.04	938.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,739.59	10,739.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,565.50	0.00	0.00	22,565.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	20,700.00	0.00	0.00	0.00	20,700.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,460.01	0.00	0.00	2,460.01	0.00	0.00
Totals	860,075.90	760,991.71	35,610.02	25,025.51	20,700.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	860,075.90					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	204,237.54	204,237.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,103.17	6,103.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,470.79	18,470.79	0.00	0.00	0.00	0.00
222X Educational Media Services	40,390.41	40,390.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,892.58	108,892.58	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,748.20	0.00	6,748.20	0.00	0.00	0.00
25XX Support Services - Business	57,597.14	2,820.49	54,776.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,892.89	94,892.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,192.18	59,192.18	0.00	0.00	0.00	0.00
31XX Food Services	17,195.96	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,021.22	7,021.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,649.46	33,649.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,565.50	0.00	0.00	2,565.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,068.07	0.00	0.00	0.00	15,068.07	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,047.82	0.00	0.00	1,047.82	0.00	0.00
Totals	673,072.93	575,670.73	61,524.85	3,613.32	15,068.07	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	673,072.93					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0044 Turner Elem	Indirect/Direct	35,610.02 / 760,991.71	4.68%		
LE 0045 Turner H S	Indirect/Direct	61,524.85 / 575,670.73	10.69%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0044 Turner Elem	0.0623	0.0642	0.0619	0.0608	4.68%
0045 Turner H S	0.0623	0.0642	0.0619	0.0608	10.69%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	
0045 Turner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0044 Turner Elem	0.0623	0.0642	0.0619	0.0608	
0045 Turner H S	0.0623	0.0642	0.0619	0.0608	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0044 Turner Elem	5.62%	
0045 Turner H S	6.77%	

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

		2021	SS Reclaasified Rate
0234 Turner Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.20%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,149,530.10	2,149,530.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	121,197.74	121,197.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	213,113.22	213,113.22	0.00	0.00	0.00	0.00
222X Educational Media Services	316.77	316.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	414,870.53	414,870.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	237,981.73	237,981.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	130,799.48	0.00	130,799.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	770,581.26	770,581.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	249,605.22	126,355.22	0.00	123,250.00	0.00	0.00
31XX Food Services	356,289.36	96,866.26	0.00	0.00	0.00	0.00
33XX Community Services	7,408.46	7,408.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,204.84	7,204.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	195,255.22	195,255.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	52,708.48	0.00	0.00	52,708.48	0.00	0.00
Totals	4,906,862.41	4,340,681.35	130,799.48	175,958.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,906,862.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1213 Hays-Lodge Pole K-12 Schls	Indirect/Direct	130,799.48 / 4,340,681.35	3.01%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1213 Hays-Lodge Pole K-12 Schls	0.0335	0.0337	0.0331	0.0327	3.01%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1213 Hays-Lodge Pole K-12 Schls	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1213 Hays-Lodge Pole K-12 Schls	0.0335	0.0337	0.0331	0.0327	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1213 Hays-Lodge Pole K-12 Schls	3.10%	

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

		2021	SS Reclaasified Rate
0235 Hays-Lodge Pole K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**3.10%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 0237 Bear Paw Elementary

0048 Bear Paw Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	48,573.18	48,573.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	100.00	100.00	0.00	0.00	0.00	0.00
222X Educational Media Services	275.53	275.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,446.27	4,446.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,272.74	1,731.20	9,541.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,106.08	11,606.08	0.00	2,500.00	0.00	0.00
27XX Student Transportation Services	1,467.90	1,467.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	49.69	0.00	0.00	49.69	0.00	0.00
Totals	80,291.39	68,200.16	9,541.54	2,549.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	80,291.39					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0048 Bear Paw Elem	Indirect/Direct	9,541.54 / 68,200.16	13.99%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0048 Bear Paw Elem	0.0360	0.0498	0.0742	0.0331	13.99%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0048 Bear Paw Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0048 Bear Paw Elem	0.0360	0.0498	0.0742	0.0331	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0048 Bear Paw Elem	6.33%	

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

		2021	SS Reclaasified Rate
0237 Bear Paw Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.33%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	119,233.34	119,233.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,177.31	2,177.31	0.00	0.00	0.00	0.00
222X Educational Media Services	1,733.51	1,733.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,839.27	3,839.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,849.57	3,849.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,292.60	0.00	9,292.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,032.05	17,032.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	265.00	0.00	0.00	265.00	0.00	0.00
9999 Undistributed	64.28	64.28	0.00	0.00	0.00	0.00
Totals	157,486.93	147,929.33	9,292.60	265.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	157,486.93					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1216 North Harlem Colony Elem	Indirect/Direct	9,292.60 / 147,929.33	6.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1216 North Harlem Colony Elem	0.0011	0.0113	0.0143	0.0180	6.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1216 North Harlem Colony Elem	0.0011	0.0113	0.0143	0.0180	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1216 North Harlem Colony Elem	2.04%	

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

		2021	SS Reclaasified Rate
1048 North Harlem Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**2.04%**	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

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Line F: Average together the results from Line E.

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

04 Broadwater 1051 Townsend K-12 Schools

0055 Townsend K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,215,761.17	4,210,233.62	0.00	5,527.55	0.00	0.00
21XX Support Services - Students	139,324.48	139,324.48	0.00	0.00	0.00	0.00
222X Educational Media Services	136,901.71	136,901.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	289,482.04	289,482.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	400,368.37	400,368.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	267,788.93	0.00	267,788.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	529,815.57	529,815.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	417,409.70	417,409.70	0.00	0.00	0.00	0.00
31XX Food Services	293,595.75	134,455.69	0.00	0.00	0.00	0.00
33XX Community Services	39,625.46	39,625.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,797.76	46,797.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	177,016.54	177,016.54	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	18,257.80	0.00	0.00	0.00	18,257.80	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,162.10	0.00	0.00	8,162.10	0.00	0.00
Totals	6,980,307.38	6,521,430.94	267,788.93	13,689.65	18,257.80	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,980,307.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0055 Townsend K-12 Schools	Indirect/Direct	267,788.93 / 6,521,430.94	4.11%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0055 Townsend K-12 Schools	0.0200	0.0202	0.0217	0.0224	4.11%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0055 Townsend K-12 Schools	0.0200	0.0202	0.0217	0.0224	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0055 Townsend K-12 Schools	0.0200	0.0202	0.0217	0.0224	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0055 Townsend K-12 Schools	2.38%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
1051 Townsend K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.38%**	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,091,576.83	2,091,576.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	104,549.94	104,549.94	0.00	0.00	0.00	0.00
222X Educational Media Services	102,635.00	102,635.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,963.72	96,963.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	258,013.22	258,013.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,890.03	11,670.33	35,219.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	334,985.44	334,985.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	255,166.79	186,088.79	0.00	69,078.00	0.00	0.00
31XX Food Services	204,490.65	101,105.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,890.64	7,890.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,098.65	51,098.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,507.73	0.00	0.00	7,507.73	0.00	0.00
Totals	3,561,768.64	3,346,577.74	35,219.70	76,585.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,561,768.64					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,223,116.37	1,223,116.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	86,969.24	86,969.24	0.00	0.00	0.00	0.00
222X Educational Media Services	64,445.96	64,445.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,237.80	87,237.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	235,449.41	235,449.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,389.33	11,670.32	31,719.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	254,360.04	254,360.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,097.27	133,075.27	0.00	50,022.00	0.00	0.00
34XX Extracurricular - Activities	45,137.43	45,137.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	155,787.64	155,787.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	56,099.63	0.00	0.00	56,099.63	0.00	0.00
Totals	2,435,090.12	2,297,249.48	31,719.01	106,121.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,435,090.12					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0056 Red Lodge Elem	Indirect/Direct	35,219.70 / 3,346,577.74	1.05%		
LE 0057 Red Lodge H S	Indirect/Direct	31,719.01 / 2,297,249.48	1.38%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0056 Red Lodge Elem	0.0082	0.0075	0.0076	0.0083	1.05%
0057 Red Lodge H S	0.0082	0.0075	0.0076	0.0083	1.38%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0056 Red Lodge Elem	0.0000	0.0000	0.0000	0.0000	
0057 Red Lodge H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0056 Red Lodge Elem	0.0082	0.0075	0.0076	0.0083	
0057 Red Lodge H S	0.0082	0.0075	0.0076	0.0083	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0056 Red Lodge Elem	0.80%	
0057 Red Lodge H S	0.86%	

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

		2021	SS Reclaasified Rate
0244 Red Lodge Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.83%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,676,313.09	1,656,870.09	0.00	19,443.00	0.00	0.00
21XX Support Services - Students	67,110.98	67,110.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,282.00	13,282.00	0.00	0.00	0.00	0.00
222X Educational Media Services	70,686.72	70,686.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,766.11	174,766.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,981.90	138,981.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,496.67	21,632.46	68,864.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,387.18	292,030.18	0.00	11,357.00	0.00	0.00
27XX Student Transportation Services	146,686.82	81,802.82	0.00	64,884.00	0.00	0.00
31XX Food Services	127,414.40	85,136.40	0.00	7,760.00	0.00	0.00
34XX Extracurricular - Activities	32,311.00	32,311.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,351.00	79,351.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	27,585.00	0.00	0.00	0.00	27,585.00	0.00
Totals	2,948,372.87	2,713,961.66	68,864.21	103,444.00	27,585.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,948,372.87					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0059 Bridger K-12 Schools	Indirect/Direct	68,864.21 / 2,713,961.66	2.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0059 Bridger K-12 Schools	0.0263	0.0256	0.0256	0.0249	2.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0059 Bridger K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0059 Bridger K-12 Schools	0.0263	0.0256	0.0256	0.0249	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0059 Bridger K-12 Schools	2.43%	

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

		2021	SS Reclaasified Rate
0245 Bridger K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.43%**	
	This same rate is applied to both EL and HS in the same SS		

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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0246 Joliet Public Schools

0060 Joliet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,304,149.00	1,304,149.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	75,327.00	75,327.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,774.00	1,774.00	0.00	0.00	0.00	0.00
222X Educational Media Services	52,186.00	52,186.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,288.00	153,288.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	137,141.00	137,141.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,661.00	0.00	54,661.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	310,813.00	261,273.00	0.00	49,540.00	0.00	0.00
27XX Student Transportation Services	134,239.40	110,246.00	0.00	23,993.40	0.00	0.00
31XX Food Services	151,863.00	69,305.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,239.00	3,239.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,506.00	38,506.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,768.00	0.00	0.00	7,768.00	0.00	0.00
Totals	2,424,954.40	2,206,434.00	54,661.00	81,301.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,424,954.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	798,432.00	792,212.00	0.00	6,220.00	0.00	0.00
21XX Support Services - Students	61,768.00	61,768.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,423.00	9,423.00	0.00	0.00	0.00	0.00
222X Educational Media Services	162.00	162.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,379.00	80,379.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,625.00	59,625.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,498.00	0.00	32,498.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,187.00	227,187.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,293.99	74,297.99	0.00	15,996.00	0.00	0.00
34XX Extracurricular - Activities	26,818.00	26,818.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,061.00	92,061.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,021.00	0.00	0.00	4,021.00	0.00	0.00
Totals	1,482,667.99	1,423,932.99	32,498.00	26,237.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,482,667.99					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0060 Joliet Elem	Indirect/Direct	54,661.00 / 2,206,434.00	2.48%		
LE 0061 Joliet H S	Indirect/Direct	32,498.00 / 1,423,932.99	2.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0060 Joliet Elem	0.0368	0.0342	0.0331	0.0327	2.48%
0061 Joliet H S	0.0368	0.0342	0.0331	0.0327	2.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	
0061 Joliet H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0060 Joliet Elem	0.0368	0.0342	0.0331	0.0327	
0061 Joliet H S	0.0368	0.0342	0.0331	0.0327	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0060 Joliet Elem	3.07%	
0061 Joliet H S	3.03%	

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

		2021	SS Reclaasified Rate
0246 Joliet Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.05%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,163,970.31	1,109,411.59	0.00	54,558.72	0.00	0.00
21XX Support Services - Students	28,306.89	28,306.89	0.00	0.00	0.00	0.00
222X Educational Media Services	24,715.81	24,715.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,791.50	130,791.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,436.71	39,436.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,741.63	4,799.74	90,247.24	3,694.65	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,481.97	145,481.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	111,916.72	78,561.72	0.00	33,355.00	0.00	0.00
31XX Food Services	106,620.62	56,612.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,569.17	7,569.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,133.58	57,133.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,153.14	0.00	0.00	25,153.14	0.00	0.00
Totals	1,939,838.05	1,682,821.43	90,247.24	116,761.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,939,838.05					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0069 Roberts K-12 Schools	Indirect/Direct	90,247.24 / 1,682,821.43	5.36%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0069 Roberts K-12 Schools	0.0450	0.0468	0.0464	0.0444	5.36%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0069 Roberts K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0069 Roberts K-12 Schools	0.0450	0.0468	0.0464	0.0444	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0069 Roberts K-12 Schools	4.49%	

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

		2021	SS Reclaasified Rate
0253 Roberts K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.49%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0255 Fromberg K-12

0072 Fromberg K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,220,531.75	1,220,531.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,908.68	37,908.68	0.00	0.00	0.00	0.00
222X Educational Media Services	34,279.62	34,279.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,341.50	110,341.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,673.15	35,673.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,060.14	0.00	59,060.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	300,073.71	294,068.20	0.00	6,005.51	0.00	0.00
27XX Student Transportation Services	125,549.54	125,549.54	0.00	0.00	0.00	0.00
31XX Food Services	129,785.76	44,193.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,503.27	35,503.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,043.38	74,043.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,329.21	0.00	0.00	2,329.21	0.00	0.00
Totals	2,165,079.71	2,012,092.36	59,060.14	8,334.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,165,079.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0072 Fromberg K-12	Indirect/Direct	59,060.14 / 2,012,092.36	2.94%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0072 Fromberg K-12	0.0325	0.0351	0.0308	0.0304	2.94%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0072 Fromberg K-12	0.0325	0.0351	0.0308	0.0304	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0072 Fromberg K-12	0.0325	0.0351	0.0308	0.0304	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0072 Fromberg K-12	3.01%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0255 Fromberg K-12	**Your Preliminary Rate by School System (SS) is:**	**3.01%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	760,780.62	760,780.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,876.74	32,876.74	0.00	0.00	0.00	0.00
222X Educational Media Services	88,926.22	88,926.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,972.71	56,972.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,229.08	59,229.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,110.67	3,465.08	56,645.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	195,732.50	195,732.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	195,261.55	39,542.15	0.00	155,719.40	0.00	0.00
31XX Food Services	83,140.12	38,449.44	0.00	0.00	0.00	0.00
33XX Community Services	2,894.32	2,894.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,226.54	52,226.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,927.88	64,927.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,275.32	0.00	0.00	1,275.32	0.00	0.00
Totals	1,654,354.27	1,396,023.28	56,645.59	156,994.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,654,354.27					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0076 Belfry K-12 Schools	Indirect/Direct	56,645.59 / 1,396,023.28	4.06%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0076 Belfry K-12 Schools	0.0303	0.0300	0.0302	0.0310	4.06%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0076 Belfry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0076 Belfry K-12 Schools	0.0303	0.0300	0.0302	0.0310	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0076 Belfry K-12 Schools	3.08%	

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

		2021	SS Reclaasified Rate
0257 Belfry K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.08%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

05 Carbon 1069 Luther Elementary

1231 Luther Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	238,591.95	238,591.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,647.97	7,647.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,364.58	2,364.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,028.48	5,228.98	15,799.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,724.06	41,724.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,065.73	24,065.73	0.00	0.00	0.00	0.00
31XX Food Services	41,386.20	18,794.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	813.31	813.31	0.00	0.00	0.00	0.00
Totals	377,622.28	339,230.99	15,799.50	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	377,622.28					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1231 Luther Elem	Indirect/Direct	15,799.50 / 339,230.99	4.66%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1231 Luther Elem	0.0000	0.0000	0.0118	0.0151	4.66%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1231 Luther Elem	0.0000	0.0000	0.0118	0.0151	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1231 Luther Elem	1.40%	

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

		2021	SS Reclaasified Rate
1069 Luther Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.40%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

06 Carter 0259 Hawks Home Elementary

0078 Hawks Home Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	125,640.91	124,923.29	0.00	717.62	0.00	0.00
21XX Support Services - Students	107.00	107.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,999.49	16,999.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,414.78	51,414.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,310.99	6,310.99	0.00	0.00	0.00	0.00
Totals	200,473.17	199,755.55	0.00	717.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	200,473.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0078 Hawks Home Elem	Indirect/Direct	0.00 / 199,755.55	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0078 Hawks Home Elem	0.0000	0.0080	0.0015	0.0018	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0078 Hawks Home Elem	0.0000	0.0080	0.0015	0.0018	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0078 Hawks Home Elem	0.21%	

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

		2021	SS Reclaasified Rate
0259 Hawks Home Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.21%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

06 Carter 0277 Alzada Elementary

0096 Alzada Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	79,471.30	79,471.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,548.03	17,548.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,400.00	0.00	6,400.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,218.94	11,218.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,807.60	4,807.60	0.00	0.00	0.00	0.00
9999 Undistributed	417.95	417.95	0.00	0.00	0.00	0.00
Totals	119,863.82	113,463.82	6,400.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	119,863.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0096 Alzada Elem	Indirect/Direct	6,400.00 / 113,463.82	5.64%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0096 Alzada Elem	0.0199	0.0196	0.0237	0.0238	5.64%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0096 Alzada Elem	0.0199	0.0196	0.0237	0.0238	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0096 Alzada Elem	2.72%	

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

		2021	SS Reclaasified Rate
0277 Alzada Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.72%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

06 Carter 1052 Ekalaka Public Schools

0087 Ekalaka Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	587,222.46	578,269.38	0.00	8,953.08	0.00	0.00
21XX Support Services - Students	30,843.83	30,843.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,514.40	6,514.40	0.00	0.00	0.00	0.00
222X Educational Media Services	17,118.74	17,118.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,231.33	70,231.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	809.27	809.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,767.58	8,791.26	81,976.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,164.66	129,164.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	135,051.24	84,541.24	0.00	50,510.00	0.00	0.00
31XX Food Services	94,525.79	44,228.31	0.00	0.00	0.00	0.00
33XX Community Services	1,108.09	1,108.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,060.85	1,060.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,244.84	12,244.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,910.70	4,386.00	0.00	10,524.70	0.00	0.00
Totals	1,191,573.78	989,312.20	81,976.32	69,987.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,191,573.78					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

06 Carter 1052 Ekalaka Public Schools

0097 Carter County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	460,977.48	460,977.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,376.72	30,376.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,428.67	6,428.67	0.00	0.00	0.00	0.00
222X Educational Media Services	21,383.53	21,383.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,527.47	74,527.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	800.41	800.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,430.76	8,579.27	84,851.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	181,298.42	162,298.42	0.00	19,000.00	0.00	0.00
27XX Student Transportation Services	271,941.06	89,901.06	0.00	182,040.00	0.00	0.00
31XX Food Services	15,316.99	15,316.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,612.43	11,612.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,217.89	63,217.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,000.00	0.00	0.00	12,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,574.81	195.12	0.00	2,379.69	0.00	0.00
Totals	1,245,886.64	945,615.46	84,851.49	215,419.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,245,886.64					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0087 Ekalaka Elem	Indirect/Direct	81,976.32 / 989,312.20	8.29%		
LE 0097 Carter County H S	Indirect/Direct	84,851.49 / 945,615.46	8.97%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0087 Ekalaka Elem	0.0604	0.0620	0.0632	0.0643	8.29%
0097 Carter County H S	0.0604	0.0620	0.0632	0.0643	8.97%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0087 Ekalaka Elem	0.0000	0.0620	0.0632	0.0000	
0097 Carter County H S	0.0000	0.0620	0.0632	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0087 Ekalaka Elem	0.0604	0.0620	0.0632	0.0643	
0097 Carter County H S	0.0604	0.0620	0.0632	0.0643	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0087 Ekalaka Elem	6.32%	
0097 Carter County H S	6.45%	

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

		2021	SS Reclaasified Rate
1052 Ekalaka Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.39%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0278 Great Falls Public Schls

0098 Great Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	42,582,826.69	42,520,471.24	0.00	62,355.45	0.00	0.00
21XX Support Services - Students	5,016,873.76	5,016,873.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,646,198.43	1,646,198.43	0.00	0.00	0.00	0.00
222X Educational Media Services	1,573,504.25	1,573,504.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,590,449.74	1,590,449.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,782,441.52	3,782,441.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,793,965.63	0.00	1,793,965.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,328,051.87	6,143,922.75	0.00	184,129.12	0.00	0.00
27XX Student Transportation Services	2,302,503.52	2,280,384.14	0.00	22,119.38	0.00	0.00
31XX Food Services	4,174,727.30	1,995,421.40	0.00	48,088.12	0.00	0.00
32XX Enterprise Services	10,021.75	10,021.75	0.00	0.00	0.00	0.00
33XX Community Services	38,989.23	38,989.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	457,529.12	455,529.12	0.00	2,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	79.20	0.00	0.00	79.20	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	502,921.72	502,921.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	191,519.97	38,943.00	0.00	152,576.97	0.00	0.00
Totals	71,992,603.70	67,596,072.05	1,793,965.63	471,348.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	71,992,603.70					

07 Cascade 0278 Great Falls Public Schls

0099 Great Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	16,768,727.60	16,677,338.16	0.00	91,389.44	0.00	0.00
21XX Support Services - Students	1,320,835.74	1,320,835.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	397,267.65	397,267.65	0.00	0.00	0.00	0.00
222X Educational Media Services	270,717.11	270,717.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	836,741.05	836,741.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,938,526.66	1,938,526.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	848,099.53	0.00	848,099.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,698,423.85	3,581,817.91	0.00	116,605.94	0.00	0.00
27XX Student Transportation Services	1,074,318.95	1,063,424.33	0.00	10,894.62	0.00	0.00
33XX Community Services	52,990.84	52,990.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	310,367.86	310,367.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	894,832.07	894,832.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	62,528.77	0.00	0.00	62,528.77	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	144,474.33	144,474.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	292,551.72	5,806.00	0.00	286,745.72	0.00	0.00
Totals	28,911,403.73	27,495,139.71	848,099.53	568,164.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	28,911,403.73					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0098 Great Falls Elem	Indirect/Direct	1,793,965.63 / 67,596,072.05	2.65%		
LE 0099 Great Falls H S	Indirect/Direct	848,099.53 / 27,495,139.71	3.08%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0098 Great Falls Elem	0.0429	0.0420	0.0414	0.0410	2.65%
0099 Great Falls H S	0.0429	0.0420	0.0414	0.0410	3.08%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0098 Great Falls Elem	0.0473	0.0461	0.0444	0.0410	
0099 Great Falls H S	0.0473	0.0461	0.0444	0.0410	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0098 Great Falls Elem	0.0473	0.0461	0.0444	0.0410	
0099 Great Falls H S	0.0473	0.0461	0.0444	0.0410	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0098 Great Falls Elem	3.90%	
0099 Great Falls H S	3.98%	

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

		2021	SS Reclaasified Rate
0278 Great Falls Public Schls	**Your Preliminary Rate by School System (SS) is:**	**3.94%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,213,622.84	1,213,622.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	158,731.99	158,731.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,795.69	2,795.69	0.00	0.00	0.00	0.00
222X Educational Media Services	50,293.42	50,293.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,022.56	124,022.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	136,426.05	136,426.05	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,853.42	0.00	2,853.42	0.00	0.00	0.00
25XX Support Services - Business	38,297.74	7,312.20	30,985.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,135.08	158,223.53	0.00	3,911.55	0.00	0.00
27XX Student Transportation Services	208,192.44	158,762.44	0.00	49,430.00	0.00	0.00
31XX Food Services	186,182.91	70,002.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,770.02	8,770.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,293.54	21,293.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,709.60	0.00	0.00	12,709.60	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	91,382.77	0.00	0.00	91,382.77	0.00	0.00
Totals	2,417,710.07	2,110,257.14	33,838.96	157,433.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,417,710.07					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0280 Cascade Public Schools

0102 Cascade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	749,944.72	749,944.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	44,131.84	44,131.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,173.63	6,173.63	0.00	0.00	0.00	0.00
222X Educational Media Services	26,773.38	26,773.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,138.42	137,138.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,751.46	152,751.46	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,853.43	0.00	2,853.43	0.00	0.00	0.00
25XX Support Services - Business	27,182.95	7,312.20	19,870.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,117.90	110,204.98	0.00	3,912.92	0.00	0.00
27XX Student Transportation Services	214,523.83	165,093.83	0.00	49,430.00	0.00	0.00
31XX Food Services	18,307.50	18,307.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,139.23	28,139.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	75,501.45	75,501.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,406.88	0.00	0.00	23,406.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,686.37	0.00	0.00	10,686.37	0.00	0.00
Totals	1,631,632.99	1,521,472.64	22,724.18	87,436.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,631,632.99					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0101 Cascade Elem	Indirect/Direct	33,838.96 / 2,110,257.14	1.60%		
LE 0102 Cascade H S	Indirect/Direct	22,724.18 / 1,521,472.64	1.49%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0101 Cascade Elem	0.0457	0.0404	0.0351	0.0376	1.60%
0102 Cascade H S	0.0457	0.0404	0.0351	0.0376	1.49%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0101 Cascade Elem	0.0000	0.0000	0.0000	0.0000	
0102 Cascade H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0101 Cascade Elem	0.0457	0.0404	0.0351	0.0376	
0102 Cascade H S	0.0457	0.0404	0.0351	0.0376	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0101 Cascade Elem	3.32%	
0102 Cascade H S	3.30%	

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

		2021	SS Reclaasified Rate
0280 Cascade Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.31%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0282 Centerville Public Schls

0104 Centerville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,473,363.56	1,473,363.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,319.07	28,319.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,541.63	7,541.63	0.00	0.00	0.00	0.00
222X Educational Media Services	58,514.14	58,514.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,489.19	84,489.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,102.69	68,102.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,548.77	0.00	35,548.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,441.96	149,427.71	0.00	3,014.25	0.00	0.00
27XX Student Transportation Services	218,237.17	165,440.17	0.00	52,797.00	0.00	0.00
31XX Food Services	141,741.08	35,338.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,376.42	5,376.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,440.89	29,440.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	68,779.33	0.00	0.00	68,779.33	0.00	0.00
9999 Undistributed	7,200.87	7,200.87	0.00	0.00	0.00	0.00
Totals	2,379,096.77	2,112,555.17	35,548.77	124,590.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,379,096.77					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0282 Centerville Public Schls

0105 Centerville H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	434,641.37	434,641.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	171,413.83	171,413.83	0.00	0.00	0.00	0.00
222X Educational Media Services	55,988.28	55,988.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,216.87	69,216.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	64,085.34	64,085.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,345.83	0.00	30,345.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,816.44	118,802.19	0.00	3,014.25	0.00	0.00
27XX Student Transportation Services	212,001.92	159,204.92	0.00	52,797.00	0.00	0.00
31XX Food Services	28,943.02	28,910.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,853.41	22,853.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,764.87	87,764.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	53,473.22	0.00	0.00	53,473.22	0.00	0.00
9999 Undistributed	16,068.56	16,068.56	0.00	0.00	0.00	0.00
Totals	1,368,612.96	1,228,949.99	30,345.83	109,284.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,368,612.96					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0104 Centerville Elem	Indirect/Direct	35,548.77 / 2,112,555.17	1.68%		
LE 0105 Centerville H S	Indirect/Direct	30,345.83 / 1,228,949.99	2.47%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0104 Centerville Elem	0.0211	0.0213	0.0211	0.0211	1.68%
0105 Centerville H S	0.0211	0.0213	0.0211	0.0211	2.47%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0104 Centerville Elem	0.0221	0.0000	0.0000	0.0000	
0105 Centerville H S	0.0221	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0104 Centerville Elem	0.0221	0.0213	0.0211	0.0211	
0105 Centerville H S	0.0221	0.0213	0.0211	0.0211	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0104 Centerville Elem	1.95%	
0105 Centerville H S	2.10%	

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

		2021	SS Reclaasified Rate
0282 Centerville Public Schls	**Your Preliminary Rate by School System (SS) is:**	**2.03%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0289 Belt Public Schools

0112 Belt Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,459,811.04	1,459,067.04	0.00	744.00	0.00	0.00
21XX Support Services - Students	1,192.30	1,192.30	0.00	0.00	0.00	0.00
222X Educational Media Services	6,194.70	6,194.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,000.57	172,000.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,154.25	84,154.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,254.22	10,971.29	30,282.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	340,733.53	340,733.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,958.67	85,958.67	0.00	0.00	0.00	0.00
31XX Food Services	234,921.92	115,668.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,629.48	19,629.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	89,039.05	0.00	0.00	89,039.05	0.00	0.00
Totals	2,534,889.73	2,295,570.17	30,282.93	89,783.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,534,889.73					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0289 Belt Public Schools

0113 Belt H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	578,520.81	578,520.81	0.00	0.00	0.00	0.00
222X Educational Media Services	4,385.15	4,385.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,969.58	111,969.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	74,754.27	74,754.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,249.16	10,971.29	27,277.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	234,046.71	234,046.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,520.98	96,520.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	170,509.07	170,509.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,060.18	0.00	0.00	9,060.18	0.00	0.00
Totals	1,318,015.91	1,281,677.86	27,277.87	9,060.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,318,015.91					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0112 Belt Elem	Indirect/Direct	30,282.93 / 2,295,570.17	1.32%		
LE 0113 Belt H S	Indirect/Direct	27,277.87 / 1,281,677.86	2.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0112 Belt Elem	0.0140	0.0142	0.0150	0.0139	1.32%
0113 Belt H S	0.0140	0.0142	0.0150	0.0139	2.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0112 Belt Elem	0.0000	0.0000	0.0000	0.0000	
0113 Belt H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0112 Belt Elem	0.0140	0.0142	0.0150	0.0139	
0113 Belt H S	0.0140	0.0142	0.0150	0.0139	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0112 Belt Elem	1.34%	
0113 Belt H S	1.49%	

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

		2021	SS Reclaasified Rate
0289 Belt Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.42%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0301 Vaughn Elementary

0127 Vaughn Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	850,523.20	850,523.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,289.43	3,289.43	0.00	0.00	0.00	0.00
222X Educational Media Services	679.47	679.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,471.27	51,471.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	153,760.88	153,760.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,755.77	6,328.72	57,427.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,232.11	205,232.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,301.20	40,301.20	0.00	0.00	0.00	0.00
31XX Food Services	110,348.48	28,947.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,457.44	21,457.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,343.19	15,343.19	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	24,861.36	0.00	0.00	0.00	24,861.36	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	84,352.01	0.00	0.00	84,352.01	0.00	0.00
Totals	1,625,375.81	1,377,334.61	57,427.05	84,352.01	24,861.36	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,625,375.81					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0127 Vaughn Elem	Indirect/Direct	57,427.05 / 1,377,334.61	4.17%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0127 Vaughn Elem	0.0286	0.0282	0.0294	0.0290	4.17%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0127 Vaughn Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0127 Vaughn Elem	0.0286	0.0282	0.0294	0.0290	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0127 Vaughn Elem	2.98%	

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

		2021	SS Reclaasified Rate
0301 Vaughn Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.98%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 0305 Ulm Elementary

0131 Ulm Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	693,686.84	667,854.84	0.00	25,832.00	0.00	0.00
21XX Support Services - Students	27,605.60	27,605.60	0.00	0.00	0.00	0.00
222X Educational Media Services	32,552.29	32,552.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,816.19	104,816.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,417.29	0.00	60,417.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,627.74	144,627.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,508.75	45,508.75	0.00	0.00	0.00	0.00
31XX Food Services	59,999.78	29,639.30	0.00	0.00	0.00	0.00
33XX Community Services	14,629.96	14,629.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	280.36	280.36	0.00	0.00	0.00	0.00
Totals	1,184,124.80	1,067,515.03	60,417.29	25,832.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,184,124.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0131 Ulm Elem	Indirect/Direct	60,417.29 / 1,067,515.03	5.66%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0131 Ulm Elem	0.0499	0.0490	0.0485	0.0479	5.66%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0131 Ulm Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0131 Ulm Elem	0.0499	0.0490	0.0485	0.0479	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0131 Ulm Elem	4.79%	

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

		2021	SS Reclaasified Rate
0305 Ulm Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.79%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

0118 Simms H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	767,904.12	767,904.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,842.65	30,842.65	0.00	0.00	0.00	0.00
222X Educational Media Services	408.46	408.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,704.24	78,704.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,479.97	32,479.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,908.49	0.00	93,908.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,876.45	220,876.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	181,526.94	158,240.52	0.00	23,286.42	0.00	0.00
31XX Food Services	33,500.71	33,500.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,265.39	28,265.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,960.99	135,960.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Totals	1,654,378.41	1,487,183.50	93,908.49	73,286.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,654,378.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

1225 Sun River Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,532,400.31	1,532,400.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,304.11	51,304.11	0.00	0.00	0.00	0.00
222X Educational Media Services	21,751.70	21,751.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,876.45	87,876.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,160.67	103,160.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,630.65	0.00	131,630.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,784.58	175,784.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	224,986.26	201,699.84	0.00	23,286.42	0.00	0.00
31XX Food Services	222,875.63	116,967.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,199.71	5,199.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,337.48	32,337.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,000.00	0.00	0.00	25,000.00	0.00	0.00
Totals	2,614,307.55	2,328,482.62	131,630.65	48,286.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,614,307.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0118 Simms H S	Indirect/Direct	93,908.49 / 1,487,183.50	6.31%		
LE 1225 Sun River Valley Elem	Indirect/Direct	131,630.65 / 2,328,482.62	5.65%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0118 Simms H S	0.0331	0.0339	0.0349	0.0366	6.31%
1225 Sun River Valley Elem	0.0331	0.0339	0.0349	0.0366	5.65%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0118 Simms H S	0.0000	0.0339	0.0349	0.0366	
1225 Sun River Valley Elem	0.0000	0.0339	0.0349	0.0366	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0118 Simms H S	0.0331	0.0339	0.0349	0.0366	
1225 Sun River Valley Elem	0.0331	0.0339	0.0349	0.0366	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0118 Simms H S	3.83%	
1225 Sun River Valley Elem	3.71%	

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

		2021	SS Reclaasified Rate
1067 Sun River Valley Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**3.77%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0133 Fort Benton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,161,310.31	1,161,310.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,033.53	23,033.53	0.00	0.00	0.00	0.00
222X Educational Media Services	71,259.92	71,259.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,737.70	45,737.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,268.21	126,268.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,849.51	0.00	71,849.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,575.27	214,775.27	0.00	5,800.00	0.00	0.00
27XX Student Transportation Services	67,369.90	67,369.90	0.00	0.00	0.00	0.00
31XX Food Services	138,427.24	75,291.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,556.39	3,556.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,845.82	47,845.82	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,463.53	0.00	0.00	0.00	3,463.53	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	103,411.92	0.00	0.00	103,411.92	0.00	0.00
Totals	2,084,109.25	1,836,448.96	71,849.51	109,211.92	3,463.53	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,084,109.25					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0134 Fort Benton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	739,709.54	719,451.43	0.00	20,258.11	0.00	0.00
21XX Support Services - Students	23,260.20	23,260.20	0.00	0.00	0.00	0.00
222X Educational Media Services	48,515.20	48,515.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,730.51	135,730.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,991.65	93,991.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,397.17	28,054.15	70,343.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,924.52	171,006.77	0.00	2,917.75	0.00	0.00
27XX Student Transportation Services	534,343.74	343,593.74	0.00	190,750.00	0.00	0.00
31XX Food Services	6,477.56	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,405.54	29,405.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,151.88	119,151.88	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	6,772.52	0.00	0.00	0.00	6,772.52	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,623.14	0.00	0.00	1,623.14	0.00	0.00
Totals	2,011,303.17	1,712,161.07	70,343.02	215,549.00	6,772.52	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,011,303.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0133 Fort Benton Elem	Indirect/Direct	71,849.51 / 1,836,448.96	3.91%		
LE 0134 Fort Benton H S	Indirect/Direct	70,343.02 / 1,712,161.07	4.11%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0133 Fort Benton Elem	0.0453	0.0434	0.0436	0.0435	3.91%
0134 Fort Benton H S	0.0453	0.0434	0.0436	0.0435	4.11%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	
0134 Fort Benton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0133 Fort Benton Elem	0.0453	0.0434	0.0436	0.0435	
0134 Fort Benton H S	0.0453	0.0434	0.0436	0.0435	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0133 Fort Benton Elem	4.08%	
0134 Fort Benton H S	4.12%	

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

		2021	SS Reclaasified Rate
0307 Fort Benton Public Schls	**Your Preliminary Rate by School System (SS) is:**	**4.10%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0138 Big Sandy K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,378,230.55	1,364,446.01	0.00	13,784.54	0.00	0.00
21XX Support Services - Students	24,171.48	24,171.48	0.00	0.00	0.00	0.00
222X Educational Media Services	4,885.31	4,885.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,429.77	132,429.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,644.22	150,644.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,639.89	0.00	63,639.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,285.60	282,285.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	249,128.67	249,128.67	0.00	0.00	0.00	0.00
31XX Food Services	160,308.16	79,783.83	0.00	0.00	0.00	0.00
33XX Community Services	1,945.13	1,945.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,659.02	49,659.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,158.54	92,158.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,105.97	0.00	0.00	8,105.97	0.00	0.00
Totals	2,597,592.31	2,431,537.58	63,639.89	21,890.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,597,592.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0138 Big Sandy K-12	Indirect/Direct	63,639.89 / 2,431,537.58	2.62%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0138 Big Sandy K-12	0.0292	0.0224	0.0172	0.0236	2.62%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0138 Big Sandy K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0138 Big Sandy K-12	0.0292	0.0224	0.0172	0.0236	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0138 Big Sandy K-12	2.25%	

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

		2021	SS Reclaasified Rate
0310 Big Sandy Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.25%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0317 Highwood Public Schools

0146 Highwood K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	842,224.95	841,834.95	0.00	390.00	0.00	0.00
222X Educational Media Services	33,689.30	33,689.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,345.43	192,345.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,817.67	6,817.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,508.14	9,976.58	50,531.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,780.89	217,148.23	0.00	11,632.66	0.00	0.00
27XX Student Transportation Services	172,356.13	138,957.13	0.00	33,399.00	0.00	0.00
31XX Food Services	112,659.50	78,683.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,821.47	18,821.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,361.23	65,756.03	0.00	2,605.20	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,314.54	0.00	0.00	5,314.54	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,606.58	0.00	0.00	1,606.58	0.00	0.00
Totals	1,743,485.83	1,604,030.61	50,531.56	54,947.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,743,485.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0146 Highwood K-12	Indirect/Direct	50,531.56 / 1,604,030.61	3.15%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0146 Highwood K-12	0.0259	0.0264	0.0259	0.0252	3.15%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0146 Highwood K-12	0.0259	0.0000	0.0000	0.0252	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0146 Highwood K-12	0.0259	0.0264	0.0259	0.0252	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0146 Highwood K-12	2.56%	

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

		2021	SS Reclaasified Rate
0317 Highwood Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.56%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0324 Geraldine Public Schools

0154 Geraldine K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	754,834.65	749,337.65	0.00	5,497.00	0.00	0.00
21XX Support Services - Students	17,067.13	17,067.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,670.13	11,670.13	0.00	0.00	0.00	0.00
222X Educational Media Services	12,511.93	12,511.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,569.87	177,569.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,763.14	17,355.12	52,408.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,658.89	299,658.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,763.35	114,763.35	0.00	0.00	0.00	0.00
31XX Food Services	79,481.76	43,860.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,673.17	24,673.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,874.67	46,874.67	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,529.77	0.00	0.00	0.00	15,529.77	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	28,354.41	0.00	0.00	28,354.41	0.00	0.00
Totals	1,652,752.87	1,515,342.83	52,408.02	33,851.41	15,529.77	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,652,752.87					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0154 Geraldine K-12	Indirect/Direct	52,408.02 / 1,515,342.83	3.46%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0154 Geraldine K-12	0.0207	0.0314	0.0237	0.0311	3.46%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0154 Geraldine K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0154 Geraldine K-12	0.0207	0.0314	0.0237	0.0311	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0154 Geraldine K-12	2.69%	

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

		2021	SS Reclaasified Rate
0324 Geraldine Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.69%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0329 Carter Elementary

0159 Carter Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	74,799.83	74,799.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,073.86	1,073.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,710.59	0.00	12,710.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,045.59	34,045.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,248.30	4,248.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,951.38	0.00	0.00	1,951.38	0.00	0.00
Totals	128,829.55	114,167.58	12,710.59	1,951.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	128,829.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0159 Carter Elem	Indirect/Direct	12,710.59 / 114,167.58	11.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0159 Carter Elem	0.1007	0.0982	0.0911	0.0896	11.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0159 Carter Elem	0.0000	0.0000	0.0000	0.0896	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0159 Carter Elem	0.1007	0.0982	0.0911	0.0896	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0159 Carter Elem	9.33%	

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

		2021	SS Reclaasified Rate
0329 Carter Elementary	**Your Preliminary Rate by School System (SS) is:**	**9.33%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0331 Knees Elementary

0161 Knees Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	97,786.11	97,786.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,556.64	2,556.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,326.68	10,326.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	865.16	865.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,693.61	0.00	27,693.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,285.26	23,285.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,820.00	0.00	0.00	2,820.00	0.00	0.00
Totals	165,333.46	134,819.85	27,693.61	2,820.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	165,333.46					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0161 Knees Elem	Indirect/Direct	27,693.61 / 134,819.85	20.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0161 Knees Elem	0.0074	0.0501	0.0282	0.0501	20.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0161 Knees Elem	0.0000	0.0000	0.0000	0.0501	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0161 Knees Elem	0.0074	0.0501	0.0282	0.0501	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0161 Knees Elem	6.48%	

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

		2021	SS Reclaasified Rate
0331 Knees Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.48%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

08 Chouteau 0341 Benton Lake Elementary

0171 Benton Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	106,099.30	106,099.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	614.07	614.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,044.25	15,044.25	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,545.13	36,545.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,532.59	2,532.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,170.00	0.00	0.00	2,170.00	0.00	0.00
Totals	163,005.34	160,835.34	0.00	2,170.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	163,005.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0171 Benton Lake Elem	Indirect/Direct	0.00 / 160,835.34	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0171 Benton Lake Elem	0.0099	0.0338	0.0419	0.0227	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0227	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0171 Benton Lake Elem	0.0099	0.0338	0.0419	0.0227	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0171 Benton Lake Elem	2.06%	

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

		2021	SS Reclaasified Rate
0341 Benton Lake Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.06%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0342 Miles City Public Schools

0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	6,315,018.23	6,315,018.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,174,215.54	1,174,215.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,321.18	16,321.18	0.00	0.00	0.00	0.00
222X Educational Media Services	228,364.49	228,364.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	186,652.56	186,652.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	838,500.15	838,500.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	185,626.37	524.26	185,102.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	821,518.48	821,518.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,152.57	128,152.57	0.00	0.00	0.00	0.00
31XX Food Services	522,778.01	196,207.01	0.00	7,181.82	0.00	0.00
34XX Extracurricular - Activities	20,148.83	20,148.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,367.23	106,367.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	110,675.60	0.00	0.00	110,675.60	0.00	0.00
Totals	10,654,339.24	10,031,990.53	185,102.11	117,857.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,654,339.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0342 Miles City Public Schools

0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,601,192.82	2,601,192.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	383,583.72	383,583.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,243.00	1,243.00	0.00	0.00	0.00	0.00
222X Educational Media Services	99,311.09	99,311.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,254.41	139,254.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	535,223.78	535,223.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,101.46	349.84	121,751.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	715,752.56	715,752.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	250,738.75	250,738.75	0.00	0.00	0.00	0.00
31XX Food Services	26,834.57	2,249.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	72,098.94	72,098.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	306,704.71	306,704.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	231,356.00	0.00	0.00	231,356.00	0.00	0.00
Totals	5,485,395.81	5,107,703.19	121,751.62	231,356.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,485,395.81					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0172 Miles City Elem	Indirect/Direct	185,102.11 / 10,031,990.53	1.85%		
LE 0192 Custer County H S	Indirect/Direct	121,751.62 / 5,107,703.19	2.38%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0172 Miles City Elem	0.0189	0.0186	0.0188	0.0182	1.85%
0192 Custer County H S	0.0189	0.0186	0.0188	0.0182	2.38%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000	
0192 Custer County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0172 Miles City Elem	0.0189	0.0186	0.0188	0.0182	
0192 Custer County H S	0.0189	0.0186	0.0188	0.0182	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0172 Miles City Elem	1.77%	
0192 Custer County H S	1.87%	

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

		2021	SS Reclaasified Rate
0342 Miles City Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.82%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0343 Kircher Elementary

0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	257,799.00	257,799.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,805.64	12,805.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	844.02	844.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,384.87	5,384.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,558.75	0.00	17,558.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,279.11	33,279.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,556.50	51,556.50	0.00	0.00	0.00	0.00
31XX Food Services	18,908.84	0.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,965.00	0.00	0.00	24,965.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,675.15	0.00	0.00	14,675.15	0.00	0.00
Totals	437,776.88	361,669.14	17,558.75	39,640.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	437,776.88					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0173 Kircher Elem	Indirect/Direct	17,558.75 / 361,669.14	4.85%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0173 Kircher Elem	0.0577	0.0561	0.0554	0.0591	4.85%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0173 Kircher Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0173 Kircher Elem	0.0577	0.0561	0.0554	0.0591	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0173 Kircher Elem	5.26%	

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

		2021	SS Reclaasified Rate
0343 Kircher Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.26%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0347 Trail Creek Elementary

0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	71,705.84	71,705.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,271.44	1,271.44	0.00	0.00	0.00	0.00
222X Educational Media Services	427.99	427.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,571.00	1,571.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,098.19	0.00	14,098.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,712.90	17,712.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,282.70	2,282.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,718.21	0.00	0.00	2,718.21	0.00	0.00
Totals	111,788.27	94,971.87	14,098.19	2,718.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	111,788.27					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0177 Trail Creek Elem	Indirect/Direct	14,098.19 / 94,971.87	14.84%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0177 Trail Creek Elem	0.0559	0.0548	0.0687	0.0612	14.84%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0177 Trail Creek Elem	0.0559	0.0548	0.0687	0.0612	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0177 Trail Creek Elem	7.39%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0347 Trail Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.39%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0349 Spring Creek Elementary

0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	43,578.71	43,578.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,798.00	1,798.00	0.00	0.00	0.00	0.00
222X Educational Media Services	33.00	33.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	371.00	371.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,061.82	0.00	9,061.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,005.40	9,005.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	940.10	940.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	867.28	0.00	0.00	867.28	0.00	0.00
Totals	65,655.31	55,726.21	9,061.82	867.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	65,655.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0179 Spring Creek Elem	Indirect/Direct	9,061.82 / 55,726.21	16.26%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0179 Spring Creek Elem	0.0591	0.0612	0.0441	0.0418	16.26%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0179 Spring Creek Elem	0.0591	0.0612	0.0441	0.0418	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0179 Spring Creek Elem	7.01%	

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

		2021	SS Reclaasified Rate
0349 Spring Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.01%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0357 Kinsey Elementary

0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	294,459.67	294,459.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	300.00	300.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,186.00	2,186.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,023.00	2,023.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,768.50	4,768.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,161.94	0.00	23,161.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,401.04	66,486.04	0.00	1,915.00	0.00	0.00
27XX Student Transportation Services	60,764.35	60,764.35	0.00	0.00	0.00	0.00
31XX Food Services	40,213.18	19,134.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,060.64	0.00	0.00	4,060.64	0.00	0.00
Totals	500,338.32	450,122.36	23,161.94	5,975.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	500,338.32					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0187 Kinsey Elem	Indirect/Direct	23,161.94 / 450,122.36	5.15%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0187 Kinsey Elem	0.0343	0.0353	0.0374	0.0369	5.15%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0187 Kinsey Elem	0.0343	0.0353	0.0374	0.0369	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0187 Kinsey Elem	3.71%	

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

		2021	SS Reclaasified Rate
0357 Kinsey Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.71%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 0359 S Y Elementary

0189 S Y Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	76,594.44	76,594.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,735.95	1,735.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,564.10	0.00	11,564.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,864.42	5,864.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,491.98	1,491.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,393.37	0.00	0.00	15,393.37	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,199.32	0.00	0.00	2,199.32	0.00	0.00
Totals	114,843.58	85,686.79	11,564.10	17,592.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	114,843.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0189 S Y Elem	Indirect/Direct	11,564.10 / 85,686.79	13.50%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0189 S Y Elem	0.0657	0.0611	0.0884	0.0733	13.50%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0189 S Y Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0189 S Y Elem	0.0657	0.0611	0.0884	0.0733	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0189 S Y Elem	8.05%	

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

		2021	SS Reclaasified Rate
0359 S Y Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.05%**	
	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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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

09 Custer 1074 S H Elementary

1238 S H Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	65,456.89	65,456.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	451.14	451.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	696.96	696.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,203.21	0.00	8,203.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,259.08	8,259.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70.56	70.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	433.65	0.00	0.00	433.65	0.00	0.00
Totals	83,571.49	74,934.63	8,203.21	433.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	83,571.49					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1238 S H Elem	Indirect/Direct	8,203.21 / 74,934.63	10.95%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1238 S H Elem	0.0811	0.0785	0.0821	0.0819	10.95%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1238 S H Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1238 S H Elem	0.0811	0.0785	0.0821	0.0819	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1238 S H Elem	8.23%	

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

		2021	SS Reclaasified Rate
1074 S H Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.23%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

10 Daniels 0363 Scobey K-12 Schools

0194 Scobey K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,804,577.74	1,804,577.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,847.95	89,847.95	0.00	0.00	0.00	0.00
222X Educational Media Services	59,294.76	59,294.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,303.64	208,303.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,203.31	142,203.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,871.68	12,860.51	49,011.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	365,982.90	365,982.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	321,485.15	321,485.15	0.00	0.00	0.00	0.00
31XX Food Services	178,578.76	101,587.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,920.39	43,920.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,291.29	92,291.29	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	43,586.18	0.00	0.00	0.00	43,586.18	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,379.72	0.00	0.00	100,379.72	0.00	0.00
Totals	3,512,323.47	3,242,354.92	49,011.17	100,379.72	43,586.18	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,512,323.47					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0194 Scobey K-12 Schools	Indirect/Direct	49,011.17 / 3,242,354.92	1.51%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0194 Scobey K-12 Schools	0.0233	0.0204	0.0202	0.0190	1.51%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0194 Scobey K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0194 Scobey K-12 Schools	0.0233	0.0204	0.0202	0.0190	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0194 Scobey K-12 Schools	1.86%	

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

		2021	SS Reclaasified Rate
0363 Scobey K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.86%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0373 Glendive Public Schools

0206 Glendive Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,676,519.45	5,676,519.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	521,062.69	521,062.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,702.53	12,702.53	0.00	0.00	0.00	0.00
222X Educational Media Services	366,859.67	366,859.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,257.16	205,257.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	587,516.03	587,516.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,025.41	0.00	80,025.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	621,332.17	621,332.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	521,683.12	521,683.12	0.00	0.00	0.00	0.00
31XX Food Services	541,074.83	271,603.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,482.00	1,482.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,790.00	91,790.00	0.00	0.00	0.00	0.00
Totals	9,227,305.06	8,877,808.58	80,025.41	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,227,305.06					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0373 Glendive Public Schools

0207 Dawson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,052,682.25	2,038,932.25	0.00	13,750.00	0.00	0.00
21XX Support Services - Students	153,916.63	153,916.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,424.19	7,424.19	0.00	0.00	0.00	0.00
222X Educational Media Services	201,718.28	201,718.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,712.50	117,712.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	380,600.79	380,600.79	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,543.84	0.00	4,543.84	0.00	0.00	0.00
25XX Support Services - Business	41,006.17	0.00	41,006.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	553,379.04	553,379.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,855.85	165,855.85	0.00	0.00	0.00	0.00
31XX Food Services	43,243.36	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	60,962.05	60,962.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	223,962.49	223,962.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	150,000.00	0.00	0.00	150,000.00	0.00	0.00
Totals	4,157,007.44	3,904,464.07	45,550.01	163,750.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,157,007.44					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0206 Glendive Elem	Indirect/Direct	80,025.41 / 8,877,808.58	0.90%		
LE 0207 Dawson H S	Indirect/Direct	45,550.01 / 3,904,464.07	1.17%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0206 Glendive Elem	0.0087	0.0092	0.0092	0.0089	0.90%
0207 Dawson H S	0.0087	0.0092	0.0092	0.0089	1.17%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0206 Glendive Elem	0.0000	0.0092	0.0000	0.0000	
0207 Dawson H S	0.0000	0.0092	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0206 Glendive Elem	0.0087	0.0092	0.0092	0.0089	
0207 Dawson H S	0.0087	0.0092	0.0092	0.0089	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0206 Glendive Elem	0.86%	
0207 Dawson H S	0.91%	

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

		2021	SS Reclaasified Rate
0373 Glendive Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.89%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0381 Bloomfield Elementary

0215 Bloomfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	102,326.96	92,264.07	0.00	10,062.89	0.00	0.00
21XX Support Services - Students	545.40	545.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,701.49	21,701.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,763.00	36,763.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,817.76	0.00	0.00	36,817.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	972.11	0.00	0.00	972.11	0.00	0.00
Totals	199,126.72	151,273.96	0.00	47,852.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	199,126.72					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0215 Bloomfield Elem	Indirect/Direct	0.00 / 151,273.96	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0215 Bloomfield Elem	0.00%	

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

		2021	SS Reclaasified Rate
0381 Bloomfield Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0382 Lindsay Elementary

0216 Lindsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	110,697.27	110,697.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	470.20	470.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	371.00	371.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,418.01	0.00	33,418.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,426.63	27,426.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,236.97	6,236.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,498.91	0.00	0.00	18,498.91	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,431.56	0.00	0.00	2,431.56	0.00	0.00
Totals	199,550.55	145,202.07	33,418.01	20,930.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	199,550.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0216 Lindsay Elem	Indirect/Direct	33,418.01 / 145,202.07	23.01%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0216 Lindsay Elem	0.0000	0.0000	0.0361	0.0474	23.01%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0216 Lindsay Elem	0.0000	0.0000	0.0361	0.0474	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0216 Lindsay Elem	5.96%	

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

		2021	SS Reclaasified Rate
0382 Lindsay Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.96%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0393 Richey Public Schools

0227 Richey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	432,870.00	432,870.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,003.00	77,003.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,105.00	10,105.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,729.00	3,795.00	37,934.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,010.00	104,010.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	97,370.00	52,545.00	0.00	44,825.00	0.00	0.00
31XX Food Services	12,597.00	11,801.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,407.00	8,407.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,083.96	41,083.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	58,920.00	0.00	0.00	58,920.00	0.00	0.00
Totals	884,094.96	741,619.96	37,934.00	103,745.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	884,094.96					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 0393 Richey Public Schools

0228 Richey H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	401,246.21	364,246.21	0.00	37,000.00	0.00	0.00
23XX Support Services - General Administration	106,202.00	106,202.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,427.00	2,648.00	44,779.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,519.00	138,519.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	72,185.00	46,360.00	0.00	25,825.00	0.00	0.00
31XX Food Services	54,291.00	21,765.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,713.00	9,713.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	146,588.78	146,588.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	49,742.00	0.00	0.00	49,742.00	0.00	0.00
Totals	1,025,913.99	836,041.99	44,779.00	112,567.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,025,913.99					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0227 Richey Elem	Indirect/Direct	37,934.00 / 741,619.96	5.12%		
LE 0228 Richey H S	Indirect/Direct	44,779.00 / 836,041.99	5.36%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0227 Richey Elem	0.0350	0.0419	0.0373	0.0373	5.12%
0228 Richey H S	0.0350	0.0419	0.0373	0.0373	5.36%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0227 Richey Elem	0.0000	0.0000	0.0000	0.0000	
0228 Richey H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0227 Richey Elem	0.0350	0.0419	0.0373	0.0373	
0228 Richey H S	0.0350	0.0419	0.0373	0.0373	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0227 Richey Elem	3.85%	
0228 Richey H S	3.90%	

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

		2021	SS Reclaasified Rate
0393 Richey Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.88%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

11 Dawson 1029 Deer Creek Elementary

1193 Deer Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	174,440.03	159,395.90	0.00	15,044.13	0.00	0.00
21XX Support Services - Students	3,949.67	3,949.67	0.00	0.00	0.00	0.00
222X Educational Media Services	1,730.87	863.00	0.00	867.87	0.00	0.00
23XX Support Services - General Administration	25,600.81	25,600.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,549.21	53,549.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	207.03	207.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,537.52	0.00	0.00	5,537.52	0.00	0.00
Totals	265,015.14	243,565.62	0.00	21,449.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	265,015.14					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1193 Deer Creek Elem	Indirect/Direct	0.00 / 243,565.62	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1193 Deer Creek Elem	0.00%	

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

		2021	SS Reclaasified Rate
1029 Deer Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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Line 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

12 Deer Lodge 0401 Anaconda Public Schools

0236 Anaconda Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,277,115.56	5,277,115.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,067,418.97	1,067,418.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	335,797.88	335,797.88	0.00	0.00	0.00	0.00
222X Educational Media Services	206,753.96	206,753.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,259.60	168,847.77	0.00	8,411.83	0.00	0.00
24XX Support Services - School Administration	524,519.52	524,519.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	352,679.78	5,796.22	346,883.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	469,991.48	469,991.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	195,519.02	195,519.02	0.00	0.00	0.00	0.00
31XX Food Services	516,149.21	253,339.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,496.07	2,496.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,645.82	32,645.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	483,040.44	0.00	0.00	483,040.44	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	43,779.40	43,779.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	278,165.32	7,352.67	0.00	270,812.65	0.00	0.00
Totals	9,963,332.03	8,591,374.31	346,883.56	762,264.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,963,332.03					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

12 Deer Lodge 0401 Anaconda Public Schools

0237 Anaconda H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,628,331.06	1,617,441.06	0.00	10,890.00	0.00	0.00
21XX Support Services - Students	197,882.33	197,882.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,329.56	16,329.56	0.00	0.00	0.00	0.00
222X Educational Media Services	46,115.89	46,115.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,115.18	167,115.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	329,653.51	329,653.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	266,324.34	5,755.70	260,568.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	515,290.12	515,290.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	139,928.81	139,928.81	0.00	0.00	0.00	0.00
31XX Food Services	6,262.54	3,762.54	0.00	0.00	0.00	0.00
33XX Community Services	37,159.00	37,159.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,362.76	20,362.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	168,751.28	168,751.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	497,000.00	0.00	0.00	497,000.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	47,027.09	47,027.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,122.49	474.56	0.00	15,647.93	0.00	0.00
Totals	4,099,655.96	3,313,049.39	260,568.64	523,537.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals 4,099,655.96

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0236 Anaconda Elem	Indirect/Direct	346,883.56 / 8,591,374.31	4.04%		
LE 0237 Anaconda H S	Indirect/Direct	260,568.64 / 3,313,049.39	7.86%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0236 Anaconda Elem	0.0416	0.0420	0.0413	0.0440	4.04%
0237 Anaconda H S	0.0416	0.0420	0.0413	0.0440	7.86%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0236 Anaconda Elem	0.0416	0.0420	0.0413	0.0440	
0237 Anaconda H S	0.0416	0.0420	0.0413	0.0440	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0236 Anaconda Elem	0.0416	0.0420	0.0413	0.0440	
0237 Anaconda H S	0.0416	0.0420	0.0413	0.0440	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0236 Anaconda Elem	3.98%	
0237 Anaconda H S	4.70%	

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

		2021	SS Reclaasified Rate
0401 Anaconda Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.34%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

13 Fallon 0407 Baker K-12 Schools

0244 Baker K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,237,503.03	4,207,503.03	0.00	30,000.00	0.00	0.00
21XX Support Services - Students	239,612.18	239,612.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,357.67	5,357.67	0.00	0.00	0.00	0.00
222X Educational Media Services	123,924.81	123,924.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	275,331.82	275,331.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	632,836.43	632,836.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,621.06	10,671.91	143,949.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	774,672.11	679,512.11	0.00	95,160.00	0.00	0.00
27XX Student Transportation Services	407,487.40	407,487.40	0.00	0.00	0.00	0.00
31XX Food Services	279,264.01	170,787.56	0.00	0.00	0.00	0.00
33XX Community Services	159,646.91	159,646.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	76,450.99	76,450.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	210,339.00	210,339.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,566.35	0.00	0.00	32,566.35	0.00	0.00
Totals	7,609,613.77	7,199,461.82	143,949.15	157,726.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,609,613.77					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0244 Baker K-12 Schools	Indirect/Direct	143,949.15 / 7,199,461.82	2.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0244 Baker K-12 Schools	0.0179	0.0178	0.0171	0.0168	2.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0244 Baker K-12 Schools	0.0000	0.0000	0.0000	0.0168	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0244 Baker K-12 Schools	0.0179	0.0178	0.0171	0.0168	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0244 Baker K-12 Schools	1.70%	

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

		2021	SS Reclaasified Rate
0407 Baker K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.70%**	
	This same rate is applied to both EL and HS in the same SS		

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

13 Fallon 0418 Plevna K-12 Schools

0256 Plevna K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,361,272.21	1,361,272.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	765.00	765.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,099.00	8,099.00	0.00	0.00	0.00	0.00
222X Educational Media Services	59,580.84	56,334.81	0.00	3,246.03	0.00	0.00
23XX Support Services - General Administration	121,538.26	121,538.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,929.27	93,929.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,008.62	7,827.89	64,483.37	12,697.36	0.00	0.00
26XX Operation and Maintenance of Plant Services	218,832.15	209,781.20	0.00	9,050.95	0.00	0.00
27XX Student Transportation Services	159,411.88	159,411.88	0.00	0.00	0.00	0.00
31XX Food Services	126,938.62	90,149.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,204.53	27,204.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,235.15	42,235.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,624.70	0.00	0.00	5,624.70	0.00	0.00
Totals	2,310,440.23	2,178,549.13	64,483.37	30,619.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,310,440.23					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0256 Plevna K-12 Schools	Indirect/Direct	64,483.37 / 2,178,549.13	2.96%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0256 Plevna K-12 Schools	0.0304	0.0304	0.0295	0.0287	2.96%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0256 Plevna K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0256 Plevna K-12 Schools	0.0304	0.0304	0.0295	0.0287	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0256 Plevna K-12 Schools	2.82%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0418 Plevna K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.82%**	
	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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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0420 Lewistown Public Schools

0258 Lewistown Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,018,656.68	5,014,704.35	0.00	3,952.33	0.00	0.00
21XX Support Services - Students	240,281.17	240,281.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,735.69	11,735.69	0.00	0.00	0.00	0.00
222X Educational Media Services	183,123.28	183,123.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,474.47	166,474.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	647,786.88	647,786.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	369,305.72	47,148.26	322,157.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	786,811.60	786,811.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	553,092.20	442,462.68	0.00	110,629.52	0.00	0.00
31XX Food Services	700,386.54	349,030.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,275.27	10,275.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,056.28	61,056.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	90,951.34	0.00	0.00	90,951.34	0.00	0.00
Totals	8,839,937.12	7,960,890.22	322,157.46	205,533.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,839,937.12					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0420 Lewistown Public Schools

0259 Fergus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,974,223.53	1,958,625.66	0.00	15,597.87	0.00	0.00
21XX Support Services - Students	133,181.91	133,181.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,150.98	2,150.98	0.00	0.00	0.00	0.00
222X Educational Media Services	122,619.45	120,628.91	0.00	1,990.54	0.00	0.00
23XX Support Services - General Administration	77,765.32	77,765.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	381,527.93	381,527.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	243,819.87	16,597.48	227,222.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	701,302.21	685,776.21	0.00	15,526.00	0.00	0.00
27XX Student Transportation Services	289,053.40	236,772.65	0.00	52,280.75	0.00	0.00
31XX Food Services	25,104.63	24,912.24	0.00	0.00	0.00	0.00
33XX Community Services	210.25	210.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,235.48	48,235.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	170,259.77	170,259.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,000.00	0.00	0.00	38,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,972.01	0.00	0.00	10,972.01	0.00	0.00
Totals	4,218,426.74	3,856,644.79	227,222.39	134,367.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,218,426.74					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0258 Lewistown Elem	Indirect/Direct	322,157.46 / 7,960,890.22	4.05%		
LE 0259 Fergus H S	Indirect/Direct	227,222.39 / 3,856,644.79	5.89%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0258 Lewistown Elem	0.0411	0.0413	0.0405	0.0402	4.05%
0259 Fergus H S	0.0411	0.0413	0.0405	0.0402	5.89%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0258 Lewistown Elem	0.0411	0.0413	0.0405	0.0402	
0259 Fergus H S	0.0411	0.0413	0.0405	0.0402	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0258 Lewistown Elem	0.0411	0.0413	0.0405	0.0402	
0259 Fergus H S	0.0411	0.0413	0.0405	0.0402	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0258 Lewistown Elem	3.87%	
0259 Fergus H S	4.22%	

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

		2021	SS Reclaasified Rate
0420 Lewistown Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.05%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0425 Deerfield Elementary

0264 Deerfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	100,520.32	100,520.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	630.00	630.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,395.48	0.00	9,395.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,286.04	65,286.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,715.63	1,715.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,489.00	0.00	0.00	3,489.00	0.00	0.00
9999 Undistributed	8.57	8.57	0.00	0.00	0.00	0.00
Totals	181,045.04	168,160.56	9,395.48	3,489.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	181,045.04					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0264 Deerfield Elem	Indirect/Direct	9,395.48 / 168,160.56	5.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0264 Deerfield Elem	0.0484	0.0470	0.0473	0.0485	5.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0264 Deerfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0264 Deerfield Elem	0.0484	0.0470	0.0473	0.0485	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0264 Deerfield Elem	4.69%	

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

		2021	SS Reclaasified Rate
0425 Deerfield Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.69%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0429 Grass Range Public Schls

0268 Grass Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	329,622.05	329,622.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,709.58	17,709.58	0.00	0.00	0.00	0.00
222X Educational Media Services	10,447.14	10,447.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,759.08	42,759.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,860.67	22,860.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,577.45	4,186.60	22,390.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,304.77	81,304.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	118,397.89	40,712.39	0.00	77,685.50	0.00	0.00
31XX Food Services	58,058.85	25,242.25	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,565.89	4,565.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	408.05	408.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,621.11	11,621.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,147.74	0.00	0.00	41,147.74	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	73,947.31	1,744.41	0.00	72,202.90	0.00	0.00
Totals	839,427.58	593,183.99	22,390.85	191,036.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	839,427.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0429 Grass Range Public Schls

0269 Grass Range H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	281,025.55	281,025.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,697.11	18,697.11	0.00	0.00	0.00	0.00
222X Educational Media Services	3,231.29	3,231.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,538.13	59,538.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,517.98	16,517.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,927.11	8,648.52	24,278.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,982.26	76,982.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	118,630.01	40,944.51	0.00	77,685.50	0.00	0.00
31XX Food Services	18,771.83	18,771.83	0.00	0.00	0.00	0.00
32XX Enterprise Services	5,169.11	5,169.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31.53	31.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,639.44	32,639.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1.59	0.00	0.00	1.59	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,607.69	64.00	0.00	10,543.69	0.00	0.00
Totals	674,770.63	562,261.26	24,278.59	88,230.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	674,770.63					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0268 Grass Range Elem	Indirect/Direct	22,390.85 / 593,183.99	3.77%		
LE 0269 Grass Range H S	Indirect/Direct	24,278.59 / 562,261.26	4.32%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0268 Grass Range Elem	0.0297	0.0299	0.0295	0.0302	3.77%
0269 Grass Range H S	0.0297	0.0299	0.0295	0.0302	4.32%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0268 Grass Range Elem	0.0297	0.0299	0.0295	0.0302	
0269 Grass Range H S	0.0297	0.0299	0.0295	0.0302	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0268 Grass Range Elem	0.0297	0.0299	0.0295	0.0302	
0269 Grass Range H S	0.0297	0.0299	0.0295	0.0302	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0268 Grass Range Elem	2.98%	
0269 Grass Range H S	3.09%	

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

		2021	SS Reclaasified Rate
0429 Grass Range Public Schls	**Your Preliminary Rate by School System (SS) is:**	**3.04%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0432 King Colony Elementary

0272 King Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	109,934.69	109,934.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,477.75	3,477.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,216.16	0.00	6,216.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,320.88	11,320.88	0.00	0.00	0.00	0.00
31XX Food Services	12,617.28	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,591.63	0.00	0.00	7,591.63	0.00	0.00
Totals	151,158.39	124,733.32	6,216.16	7,591.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	151,158.39					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0272 King Colony Elem	Indirect/Direct	6,216.16 / 124,733.32	4.98%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0272 King Colony Elem	0.0622	0.0623	0.0617	0.0577	4.98%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0272 King Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0272 King Colony Elem	0.0622	0.0623	0.0617	0.0577	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0272 King Colony Elem	5.58%	

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

		2021	SS Reclaasified Rate
0432 King Colony Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.58%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0433 Moore Public Schools

0273 Moore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	586,001.74	586,001.74	0.00	0.00	0.00	0.00
222X Educational Media Services	1,514.80	1,514.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,759.13	100,041.13	0.00	4,718.00	0.00	0.00
25XX Support Services - Business	38,826.43	5,223.68	33,602.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	70,917.72	70,917.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,672.75	27,749.75	0.00	5,923.00	0.00	0.00
31XX Food Services	64,425.28	18,391.06	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,350.67	1,350.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,499.73	1,499.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,898.97	1,898.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,510.63	0.00	0.00	4,510.63	0.00	0.00
Totals	909,377.85	814,589.25	33,602.75	15,151.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	909,377.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0433 Moore Public Schools

0274 Moore H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	383,952.97	383,952.97	0.00	0.00	0.00	0.00
222X Educational Media Services	668.88	668.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,348.83	90,348.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,452.33	5,847.32	34,605.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,924.17	86,924.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,356.98	39,433.98	0.00	5,923.00	0.00	0.00
31XX Food Services	12,868.70	12,868.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,732.65	4,732.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,038.78	9,038.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,463.10	10,463.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	106,330.19	0.00	0.00	106,330.19	0.00	0.00
Totals	791,137.58	644,279.38	34,605.01	112,253.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	791,137.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0273 Moore Elem	Indirect/Direct	33,602.75 / 814,589.25	4.13%		
LE 0274 Moore H S	Indirect/Direct	34,605.01 / 644,279.38	5.37%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0273 Moore Elem	0.0233	0.0252	0.0244	0.0275	4.13%
0274 Moore H S	0.0233	0.0252	0.0244	0.0275	5.37%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0273 Moore Elem	0.0000	0.0000	0.0000	0.0000	
0274 Moore H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0273 Moore Elem	0.0233	0.0252	0.0244	0.0275	
0274 Moore H S	0.0233	0.0252	0.0244	0.0275	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0273 Moore Elem	2.69%	
0274 Moore H S	2.93%	

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

		2021	SS Reclaasified Rate
0433 Moore Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.81%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0438 Roy K-12 Schools

0280 Roy K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	471,427.95	471,427.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	810.06	810.06	0.00	0.00	0.00	0.00
222X Educational Media Services	18,464.04	18,464.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,221.71	161,221.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,262.42	2,262.42	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,735.09	170,735.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	148,309.13	88,464.13	0.00	59,845.00	0.00	0.00
31XX Food Services	42,119.74	19,990.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,122.00	2,122.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,091.24	59,091.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,539.07	0.00	0.00	8,539.07	0.00	0.00
Totals	1,085,102.45	994,588.75	0.00	68,384.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,085,102.45					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0280 Roy K-12 Schools	Indirect/Direct	0.00 / 994,588.75	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0280 Roy K-12 Schools	0.0001	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0280 Roy K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0280 Roy K-12 Schools	0.0001	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0280 Roy K-12 Schools	0.00%	

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

		2021	SS Reclaasified Rate
0438 Roy K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0439 Denton Public Schools

0281 Denton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	355,187.89	355,187.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,773.28	1,773.28	0.00	0.00	0.00	0.00
222X Educational Media Services	33.32	33.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,692.68	57,692.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,914.00	19,914.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,736.02	4,461.53	21,274.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,978.10	67,978.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,515.20	33,650.20	0.00	31,865.00	0.00	0.00
31XX Food Services	52,147.10	29,298.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	385.65	385.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,803.42	4,803.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,097.75	0.00	0.00	12,097.75	0.00	0.00
Totals	663,264.41	575,178.66	21,274.49	43,962.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	663,264.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0439 Denton Public Schools

0282 Denton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	322,157.54	322,157.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,162.16	3,162.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,535.54	79,535.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,068.66	63,068.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,204.52	3,298.89	27,905.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,223.39	111,223.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,165.85	25,300.85	0.00	31,865.00	0.00	0.00
31XX Food Services	24,476.94	24,476.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,185.63	14,185.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,724.96	27,724.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	58,899.15	0.00	0.00	58,899.15	0.00	0.00
Totals	792,804.34	674,134.56	27,905.63	90,764.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	792,804.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0281 Denton Elem	Indirect/Direct	21,274.49 / 575,178.66	3.70%		
LE 0282 Denton H S	Indirect/Direct	27,905.63 / 674,134.56	4.14%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0281 Denton Elem	0.0281	0.0262	0.0277	0.0281	3.70%
0282 Denton H S	0.0281	0.0262	0.0277	0.0281	4.14%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0281 Denton Elem	0.0000	0.0000	0.0000	0.0000	
0282 Denton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0281 Denton Elem	0.0281	0.0262	0.0277	0.0281	
0282 Denton H S	0.0281	0.0262	0.0277	0.0281	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0281 Denton Elem	2.79%	
0282 Denton H S	2.88%	

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

		2021	SS Reclaasified Rate
0439 Denton Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.84%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0445 Spring Creek Colony Elem

0288 Spring Creek Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	93,929.57	93,929.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,069.85	4,069.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,886.67	0.00	6,886.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,044.10	9,049.10	0.00	21,995.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,275.06	0.00	0.00	3,275.06	0.00	0.00
Totals	139,205.25	107,048.52	6,886.67	25,270.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	139,205.25					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0288 Spring Creek Colony Elem	Indirect/Direct	6,886.67 / 107,048.52	6.43%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0288 Spring Creek Colony Elem	0.0723	0.0690	0.0701	0.0657	6.43%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0288 Spring Creek Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0288 Spring Creek Colony Elem	0.0723	0.0690	0.0701	0.0657	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0288 Spring Creek Colony Elem	6.49%	

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

		2021	SS Reclaasified Rate
0445 Spring Creek Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**6.49%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 0447 Winifred K-12 Schools

0291 Winifred K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	918,515.99	913,880.39	0.00	4,635.60	0.00	0.00
21XX Support Services - Students	54,973.92	54,973.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,049.34	2,049.34	0.00	0.00	0.00	0.00
222X Educational Media Services	77,838.01	77,838.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,047.18	147,047.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,887.26	12,042.92	54,844.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,920.15	145,050.55	0.00	4,869.60	0.00	0.00
27XX Student Transportation Services	117,098.78	117,098.78	0.00	0.00	0.00	0.00
31XX Food Services	102,508.51	41,280.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,701.45	29,701.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,407.83	61,323.43	0.00	2,084.40	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,630.28	0.00	0.00	16,630.28	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,392.46	0.00	0.00	3,392.46	0.00	0.00
Totals	1,749,971.16	1,602,286.64	54,844.34	31,612.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,749,971.16					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0291 Winifred K-12 Schools	Indirect/Direct	54,844.34 / 1,602,286.64	3.42%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0291 Winifred K-12 Schools	0.0285	0.0291	0.0285	0.0287	3.42%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0291 Winifred K-12 Schools	0.0285	0.0291	0.0285	0.0287	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0291 Winifred K-12 Schools	0.0285	0.0291	0.0285	0.0287	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0291 Winifred K-12 Schools	2.83%	

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

		2021	SS Reclaasified Rate
0447 Winifred K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.83%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

14 Fergus 1050 Ayers Elementary

1218 Ayers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	85,311.64	85,311.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,151.01	8,151.01	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,913.86	10,618.65	0.00	7,295.21	0.00	0.00
27XX Student Transportation Services	1,640.41	1,640.41	0.00	0.00	0.00	0.00
31XX Food Services	4,269.13	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,152.82	0.00	0.00	5,152.82	0.00	0.00
Totals	122,438.87	105,721.71	0.00	12,448.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	122,438.87					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1218 Ayers Elem	Indirect/Direct	0.00 / 105,721.71	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1218 Ayers Elem	0.00%	

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

		2021	SS Reclaasified Rate
1050 Ayers Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0463 Deer Park Elementary

0307 Deer Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	802,894.82	796,209.08	0.00	6,685.74	0.00	0.00
221X Improvement of Instruction Services	4,776.37	4,776.37	0.00	0.00	0.00	0.00
222X Educational Media Services	26,034.10	26,034.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,862.90	39,862.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,544.99	91,544.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,242.72	4,379.15	56,863.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,351.69	108,351.69	0.00	0.00	0.00	0.00
31XX Food Services	60,465.96	24,175.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,127.00	13,127.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	85,797.00	0.00	0.00	85,797.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,650.03	0.00	0.00	2,650.03	0.00	0.00
Totals	1,296,747.58	1,108,461.04	56,863.57	95,132.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,296,747.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0307 Deer Park Elem	Indirect/Direct	56,863.57 / 1,108,461.04	5.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0307 Deer Park Elem	0.0516	0.0516	0.0492	0.0501	5.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0307 Deer Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0307 Deer Park Elem	0.0516	0.0516	0.0492	0.0501	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0307 Deer Park Elem	4.82%	

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

		2021	SS Reclaasified Rate
0463 Deer Park Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.82%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0464 Fair-Mont-Egan Elementary

0308 Fair-Mont-Egan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,062,171.14	1,062,171.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,241.24	39,241.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,665.03	15,665.03	0.00	0.00	0.00	0.00
222X Educational Media Services	43,837.30	43,837.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,101.27	103,101.27	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,325.00	0.00	4,325.00	0.00	0.00	0.00
25XX Support Services - Business	110,966.69	8,138.52	102,828.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,233.79	131,233.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,781.84	8,781.84	0.00	0.00	0.00	0.00
31XX Food Services	10,273.11	10,132.51	0.00	0.00	0.00	0.00
33XX Community Services	30,313.66	30,313.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	633.85	633.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,483.75	13,483.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,859.33	0.00	0.00	2,859.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,064.10	0.00	0.00	3,064.10	0.00	0.00
Totals	1,579,951.10	1,466,733.90	107,153.17	5,923.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,579,951.10					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0308 Fair-Mont-Egan Elem	Indirect/Direct	107,153.17 / 1,466,733.90	7.31%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0308 Fair-Mont-Egan Elem	0.0865	0.0827	0.0824	0.0795	7.31%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0308 Fair-Mont-Egan Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0308 Fair-Mont-Egan Elem	0.0865	0.0827	0.0824	0.0795	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0308 Fair-Mont-Egan Elem	7.68%	

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

		2021	SS Reclaasified Rate
0464 Fair-Mont-Egan Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.68%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0465 Swan River Elementary

0309 Swan River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	951,304.87	951,304.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,112.49	21,112.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,265.24	5,265.24	0.00	0.00	0.00	0.00
222X Educational Media Services	37,521.55	37,521.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	235,915.09	235,915.09	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,627.18	143,627.18	0.00	0.00	0.00	0.00
31XX Food Services	84,848.50	56,918.47	0.00	0.00	0.00	0.00
33XX Community Services	12,098.66	12,098.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,850.05	6,850.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,041.75	0.00	0.00	10,041.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,948.16	0.00	0.00	2,948.16	0.00	0.00
Totals	1,511,533.54	1,470,613.60	0.00	12,989.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,511,533.54					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0309 Swan River Elem	Indirect/Direct	0.00 / 1,470,613.60	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0309 Swan River Elem	0.00%	

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

		2021	SS Reclaasified Rate
0465 Swan River Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

* 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0466 Kalispell Public Schools

0310 Kalispell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	19,026,009.20	18,991,338.12	0.00	34,671.08	0.00	0.00
21XX Support Services - Students	4,630,343.15	4,630,343.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	467,217.83	467,217.83	0.00	0.00	0.00	0.00
222X Educational Media Services	774,209.79	774,209.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	566,769.18	566,769.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,746,557.42	1,746,557.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	237,065.99	17,549.73	219,516.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,337,539.63	2,322,067.85	0.00	15,471.78	0.00	0.00
27XX Student Transportation Services	1,538,157.85	1,364,932.85	0.00	173,225.00	0.00	0.00
31XX Food Services	12,765.92	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	6,843.34	6,843.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,880.39	21,880.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	193,527.18	193,527.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	609,934.44	49,597.00	0.00	560,337.44	0.00	0.00
Totals	32,168,821.31	31,152,833.83	219,516.26	783,705.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	32,168,821.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0466 Kalispell Public Schools

0311 Flathead H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	15,592,921.87	15,533,829.44	0.00	59,092.43	0.00	0.00
21XX Support Services - Students	1,795,055.99	1,795,055.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	42,830.46	42,830.46	0.00	0.00	0.00	0.00
222X Educational Media Services	575,862.38	575,862.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	491,197.51	491,197.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,076,070.30	2,044,143.30	0.00	31,927.00	0.00	0.00
25XX Support Services - Business	255,007.38	25,129.64	229,877.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,325,233.67	2,317,048.73	0.00	8,184.94	0.00	0.00
27XX Student Transportation Services	2,245,006.81	2,110,181.81	0.00	134,825.00	0.00	0.00
31XX Food Services	2,266,713.01	1,162,388.03	0.00	9,622.00	0.00	0.00
34XX Extracurricular - Activities	249,342.71	249,342.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	765,578.04	765,578.04	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,655.04	0.00	0.00	2,655.04	0.00	0.00
Totals	28,683,475.17	27,112,588.04	229,877.74	246,306.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	28,683,475.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0310 Kalispell Elem	Indirect/Direct	219,516.26 / 31,152,833.83	0.70%		
LE 0311 Flathead H S	Indirect/Direct	229,877.74 / 27,112,588.04	0.85%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0310 Kalispell Elem	0.0181	0.0158	0.0152	0.0149	0.70%
0311 Flathead H S	0.0181	0.0158	0.0152	0.0149	0.85%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0310 Kalispell Elem	0.0181	0.0165	0.0172	0.0172	
0311 Flathead H S	0.0181	0.0165	0.0172	0.0172	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0310 Kalispell Elem	0.0181	0.0165	0.0172	0.0172	
0311 Flathead H S	0.0181	0.0165	0.0172	0.0172	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0310 Kalispell Elem	1.44%	
0311 Flathead H S	1.47%	

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

		2021	SS Reclaasified Rate
0466 Kalispell Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.46%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0312 Columbia Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	9,554,068.75	9,554,068.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,430,254.87	1,430,254.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	343,009.97	343,009.97	0.00	0.00	0.00	0.00
222X Educational Media Services	564,797.87	564,797.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	267,293.23	267,293.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	862,473.92	862,473.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	255,393.78	10,200.39	245,193.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,600,302.79	1,591,613.45	0.00	8,689.34	0.00	0.00
27XX Student Transportation Services	952,869.64	729,047.15	0.00	223,822.49	0.00	0.00
31XX Food Services	76,180.00	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	5,502.76	5,502.76	0.00	0.00	0.00	0.00
33XX Community Services	17,123.50	17,123.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,281.80	9,281.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,060.78	90,060.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,702.87	0.00	0.00	13,702.87	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,652.00	0.00	0.00	19,652.00	0.00	0.00
Totals	16,061,968.53	15,474,728.44	245,193.39	265,866.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	16,061,968.53					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0467 Columbia Falls Pub Schls

0313 Columbia Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,681,412.83	3,654,446.03	0.00	26,966.80	0.00	0.00
21XX Support Services - Students	431,418.95	431,418.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	83,470.64	83,470.64	0.00	0.00	0.00	0.00
222X Educational Media Services	150,312.83	150,312.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,610.46	172,610.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	473,345.61	473,345.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	147,772.74	10,200.39	137,572.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	817,738.37	777,526.57	0.00	40,211.80	0.00	0.00
27XX Student Transportation Services	589,958.44	426,879.44	0.00	163,079.00	0.00	0.00
31XX Food Services	925,923.37	598,004.01	0.00	7,567.16	0.00	0.00
33XX Community Services	12,910.51	12,910.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	98,760.34	98,760.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	395,112.14	380,762.14	0.00	14,350.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,631.43	0.00	0.00	26,631.43	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	54,205.00	0.00	0.00	54,205.00	0.00	0.00
Totals	8,061,583.66	7,270,647.92	137,572.35	333,011.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,061,583.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0312 Columbia Falls Elem	Indirect/Direct	245,193.39 / 15,474,728.44	1.58%		
LE 0313 Columbia Falls H S	Indirect/Direct	137,572.35 / 7,270,647.92	1.89%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0312 Columbia Falls Elem	0.0362	0.0358	0.0335	0.0312	1.58%
0313 Columbia Falls H S	0.0362	0.0358	0.0335	0.0312	1.89%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0312 Columbia Falls Elem	0.0000	0.0000	0.0000	0.0000	
0313 Columbia Falls H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0312 Columbia Falls Elem	0.0362	0.0358	0.0335	0.0312	
0313 Columbia Falls H S	0.0362	0.0358	0.0335	0.0312	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0312 Columbia Falls Elem	2.90%	
0313 Columbia Falls H S	2.96%	

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

		2021	SS Reclaasified Rate
0467 Columbia Falls Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**2.93%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0470 Creston Elementary

0316 Creston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	548,878.81	548,878.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	688.00	688.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,865.12	11,865.12	0.00	0.00	0.00	0.00
222X Educational Media Services	4,358.12	4,358.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,011.85	12,011.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,735.35	84,735.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,294.83	4,978.60	47,316.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,205.38	59,205.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,968.42	48,248.00	0.00	14,720.42	0.00	0.00
31XX Food Services	1,559.90	0.00	0.00	0.00	0.00	0.00
33XX Community Services	2,275.59	2,275.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	304.99	304.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,590.02	0.00	0.00	1,590.02	0.00	0.00
Totals	842,736.38	777,549.81	47,316.23	16,310.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	842,736.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0316 Creston Elem	Indirect/Direct	47,316.23 / 777,549.81	6.09%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0316 Creston Elem	0.0475	0.0473	0.0494	0.0482	6.09%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0316 Creston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0316 Creston Elem	0.0475	0.0473	0.0494	0.0482	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0316 Creston Elem	4.81%	

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

		2021	SS Reclaasified Rate
0470 Creston Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.81%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0471 Cayuse Prairie Elementary

0317 Cayuse Prairie Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,525,698.14	1,525,159.15	0.00	538.99	0.00	0.00
21XX Support Services - Students	67,135.85	67,135.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,718.96	55,718.96	0.00	0.00	0.00	0.00
222X Educational Media Services	48,590.31	48,590.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,645.75	214,645.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,007.57	26,007.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,041.37	9,236.15	64,805.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,469.26	172,662.88	0.00	806.38	0.00	0.00
27XX Student Transportation Services	222,452.54	222,452.54	0.00	0.00	0.00	0.00
31XX Food Services	92,019.86	34,791.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,389.28	3,389.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,714.18	33,714.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,322.86	0.00	0.00	4,322.86	0.00	0.00
Totals	2,541,205.93	2,413,504.33	64,805.22	5,668.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,541,205.93					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0317 Cayuse Prairie Elem	Indirect/Direct	64,805.22 / 2,413,504.33	2.69%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0317 Cayuse Prairie Elem	0.0283	0.0255	0.0249	0.0259	2.69%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0317 Cayuse Prairie Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0317 Cayuse Prairie Elem	0.0283	0.0255	0.0249	0.0259	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0317 Cayuse Prairie Elem	2.50%	

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

		2021	SS Reclaasified Rate
0471 Cayuse Prairie 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.

** "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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0474 Helena Flats Elementary

0320 Helena Flats Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,549,058.50	1,549,058.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	152,754.11	152,754.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,318.36	7,318.36	0.00	0.00	0.00	0.00
222X Educational Media Services	97,425.30	97,425.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	198,653.98	198,653.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,651.97	0.00	65,651.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,456.53	184,456.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,021.78	7,021.78	0.00	0.00	0.00	0.00
31XX Food Services	25,774.64	25,704.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,590.62	1,590.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,399.04	7,399.04	0.00	0.00	0.00	0.00
9999 Undistributed	200.00	200.00	0.00	0.00	0.00	0.00
Totals	2,297,304.83	2,231,582.72	65,651.97	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,297,304.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0320 Helena Flats Elem	Indirect/Direct	65,651.97 / 2,231,582.72	2.94%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0320 Helena Flats Elem	0.0303	0.0298	0.0293	0.0285	2.94%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0320 Helena Flats Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0320 Helena Flats Elem	0.0303	0.0298	0.0293	0.0285	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0320 Helena Flats Elem	2.80%	

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

		2021	SS Reclaasified Rate
0474 Helena Flats Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.80%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0477 Kila Elementary

0323 Kila Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	916,438.87	916,438.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,048.08	27,048.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,531.46	5,531.46	0.00	0.00	0.00	0.00
222X Educational Media Services	22,963.03	22,963.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,899.53	90,899.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,221.84	109,221.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,565.81	8,257.17	57,308.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,107.57	104,107.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	21,508.53	21,508.53	0.00	0.00	0.00	0.00
31XX Food Services	126,308.38	75,772.11	0.00	0.00	0.00	0.00
33XX Community Services	28,723.42	28,723.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,152.62	9,152.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,375.17	0.00	0.00	83,375.17	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	103,627.72	0.00	0.00	103,627.72	0.00	0.00
Totals	1,714,472.03	1,419,624.23	57,308.64	187,002.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,714,472.03					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0323 Kila Elem	Indirect/Direct	57,308.64 / 1,419,624.23	4.04%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0323 Kila Elem	0.0316	0.0320	0.0313	0.0314	4.04%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0323 Kila Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0323 Kila Elem	0.0316	0.0320	0.0313	0.0314	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0323 Kila Elem	3.17%	

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

		2021	SS Reclaasified Rate
0477 Kila Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.17%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0478 Smith Valley Elementary

0324 Smith Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,304,507.89	1,304,507.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	165,087.38	165,087.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,845.02	9,845.02	0.00	0.00	0.00	0.00
222X Educational Media Services	39,856.98	39,856.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,433.36	65,433.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,809.08	108,809.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,331.50	3,952.61	100,378.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	185,982.97	185,982.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,149.75	28,149.75	0.00	0.00	0.00	0.00
31XX Food Services	27,223.46	24,986.52	0.00	0.00	0.00	0.00
33XX Community Services	18,383.87	18,383.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,385.74	1,385.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,112.09	9,112.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,015.00	0.00	0.00	21,015.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,304.24	0.00	0.00	0.00	4,304.24	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,842.55	0.00	0.00	3,842.55	0.00	0.00
Totals	2,097,270.88	1,965,493.26	100,378.89	24,857.55	4,304.24	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals 2,097,270.88

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0324 Smith Valley Elem	Indirect/Direct	100,378.89 / 1,965,493.26	5.11%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0324 Smith Valley Elem	0.0351	0.0353	0.0353	0.0364	5.11%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0324 Smith Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0324 Smith Valley Elem	0.0351	0.0353	0.0353	0.0364	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0324 Smith Valley Elem	3.67%	

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

		2021	SS Reclaasified Rate
0478 Smith Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0479 Pleasant Valley Elem

0325 Pleasant Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	65,734.63	65,734.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,664.94	1,664.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,768.77	1,768.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	688.00	688.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,889.02	75.00	16,814.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,721.55	9,721.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,216.62	1,216.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	151.00	151.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	1,369.10	0.00	0.00	0.00	1,369.10	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	132.50	0.00	0.00	132.50	0.00	0.00
Totals	99,336.13	81,020.51	16,814.02	132.50	1,369.10	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	99,336.13					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0325 Pleasant Valley Elem	Indirect/Direct	16,814.02 / 81,020.51	20.75%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0325 Pleasant Valley Elem	0.1356	0.1379	0.1327	0.1496	20.75%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0325 Pleasant Valley Elem	0.1356	0.1379	0.1327	0.1496	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0325 Pleasant Valley Elem	14.50%	

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

		2021	SS Reclaasified Rate
0479 Pleasant Valley Elem	**Your Preliminary Rate by School System (SS) is:**	**14.50%**	
	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.

** "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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0481 Somers Elementary

0327 Somers Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,443,289.08	3,443,289.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	104,241.63	104,241.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44,252.41	44,252.41	0.00	0.00	0.00	0.00
222X Educational Media Services	117,369.62	117,369.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,265.40	166,265.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	206,860.62	206,860.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	166,853.25	7,848.27	159,004.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	360,970.79	360,970.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	398,896.99	398,896.99	0.00	0.00	0.00	0.00
31XX Food Services	233,796.35	173,482.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,523.21	4,523.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,965.12	40,965.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	43,279.70	0.00	0.00	43,279.70	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,046.93	5,689.00	0.00	9,357.93	0.00	0.00
9999 Undistributed	0.11	0.11	0.00	0.00	0.00	0.00
Totals	5,346,611.21	5,074,654.78	159,004.98	52,637.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,346,611.21					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0327 Somers Elem	Indirect/Direct	159,004.98 / 5,074,654.78	3.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0327 Somers Elem	0.0269	0.0260	0.0265	0.0263	3.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0327 Somers Elem	0.0269	0.0260	0.0265	0.0263	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0327 Somers Elem	0.0269	0.0260	0.0265	0.0263	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0327 Somers Elem	2.60%	

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

		2021	SS Reclaasified Rate
0481 Somers Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.60%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0484 Bigfork Public Schools

0330 Bigfork Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,312,488.35	3,312,488.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	345,870.86	345,870.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	76,486.16	76,486.16	0.00	0.00	0.00	0.00
222X Educational Media Services	83,824.55	83,824.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,613.44	181,613.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	281,080.96	281,080.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,586.12	4,858.12	105,728.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	444,326.61	444,326.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	327,692.67	327,692.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,572.85	6,572.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,095.26	51,095.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,016.09	0.00	0.00	8,016.09	0.00	0.00
Totals	5,229,653.92	5,115,909.83	105,728.00	8,016.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,229,653.92					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0484 Bigfork Public Schools

0331 Bigfork H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,809,956.48	1,809,956.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,304.21	82,304.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	71,340.56	71,340.56	0.00	0.00	0.00	0.00
222X Educational Media Services	85,100.45	85,100.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,587.02	135,587.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,656.12	199,656.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,749.97	8,416.33	92,333.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	324,201.76	324,201.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	362,949.01	362,949.01	0.00	0.00	0.00	0.00
31XX Food Services	314,140.13	179,958.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,247.29	37,247.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	216,633.06	216,633.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	322,139.63	237,914.63	0.00	84,225.00	0.00	0.00
Totals	4,062,005.69	3,751,265.14	92,333.64	84,225.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,062,005.69					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0330 Bigfork Elem	Indirect/Direct	105,728.00 / 5,115,909.83	2.07%		
LE 0331 Bigfork H S	Indirect/Direct	92,333.64 / 3,751,265.14	2.46%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0330 Bigfork Elem	0.0239	0.0235	0.0226	0.0222	2.07%
0331 Bigfork H S	0.0239	0.0235	0.0226	0.0222	2.46%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0330 Bigfork Elem	0.0000	0.0000	0.0000	0.0000	
0331 Bigfork H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0330 Bigfork Elem	0.0239	0.0235	0.0226	0.0222	
0331 Bigfork H S	0.0239	0.0235	0.0226	0.0222	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0330 Bigfork Elem	2.15%	
0331 Bigfork H S	2.22%	

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

		2021	SS Reclaasified Rate
0484 Bigfork Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.19%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0487 Whitefish Public Schools

0334 Whitefish Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,871,654.38	7,871,654.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,241,861.24	1,241,861.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	495,645.00	495,645.00	0.00	0.00	0.00	0.00
222X Educational Media Services	320,105.50	320,105.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	328,090.37	328,090.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	835,219.31	835,219.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	245,700.05	41,443.78	204,256.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	940,868.92	940,868.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	619,385.85	619,385.85	0.00	0.00	0.00	0.00
31XX Food Services	12,533.13	12,533.13	0.00	0.00	0.00	0.00
33XX Community Services	4,465.87	4,465.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,541.27	8,541.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,375.53	44,375.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	631,079.97	0.00	0.00	631,079.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	200,525.75	525.75	0.00	200,000.00	0.00	0.00
Totals	13,800,052.14	12,764,715.90	204,256.27	831,079.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,800,052.14					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0487 Whitefish Public Schools

0335 Whitefish H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,296,529.60	3,296,529.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	232,474.91	232,474.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	186,244.48	186,244.48	0.00	0.00	0.00	0.00
222X Educational Media Services	108,378.50	108,378.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,653.90	105,653.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	456,010.71	456,010.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,709.42	20,985.52	69,723.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	700,778.06	700,778.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	326,860.94	326,860.94	0.00	0.00	0.00	0.00
31XX Food Services	510,776.78	281,585.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	79,608.15	79,608.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	313,961.33	313,961.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	210,499.23	0.00	0.00	210,499.23	0.00	0.00
Totals	6,618,486.01	6,109,071.60	69,723.90	210,499.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,618,486.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0334 Whitefish Elem	Indirect/Direct	204,256.27 / 12,764,715.90	1.60%		
LE 0335 Whitefish H S	Indirect/Direct	69,723.90 / 6,109,071.60	1.14%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0334 Whitefish Elem	0.0294	0.0296	0.0293	0.0289	1.60%
0335 Whitefish H S	0.0294	0.0296	0.0293	0.0289	1.14%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0334 Whitefish Elem	0.0352	0.0347	0.0343	0.0000	
0335 Whitefish H S	0.0352	0.0347	0.0343	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0334 Whitefish Elem	0.0352	0.0347	0.0343	0.0289	
0335 Whitefish H S	0.0352	0.0347	0.0343	0.0289	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0334 Whitefish Elem	2.83%	
0335 Whitefish H S	2.75%	

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

		2021	SS Reclaasified Rate
0487 Whitefish Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.79%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0491 Evergreen Elementary

0339 Evergreen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,334,091.96	5,334,091.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,081,593.07	1,081,593.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	194,071.84	194,071.84	0.00	0.00	0.00	0.00
222X Educational Media Services	152,792.83	152,792.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	268,514.63	268,514.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	612,647.25	612,647.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	204,002.57	3,351.79	200,650.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	889,983.42	587,801.95	0.00	302,181.47	0.00	0.00
27XX Student Transportation Services	142,300.21	42,145.99	0.00	100,154.22	0.00	0.00
31XX Food Services	466,160.27	282,356.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,709.25	12,709.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,185.06	39,185.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,246.35	0.00	0.00	6,246.35	0.00	0.00
Totals	9,404,298.71	8,611,262.05	200,650.78	408,582.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,404,298.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0339 Evergreen Elem	Indirect/Direct	200,650.78 / 8,611,262.05	2.33%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0339 Evergreen Elem	0.0142	0.0152	0.0157	0.0150	2.33%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0339 Evergreen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0339 Evergreen Elem	0.0142	0.0152	0.0157	0.0150	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0339 Evergreen Elem	1.58%	

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

		2021	SS Reclaasified Rate
0491 Evergreen Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.58%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0493 Marion Elementary

0341 Marion Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,047,547.42	1,047,547.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,492.23	22,492.23	0.00	0.00	0.00	0.00
222X Educational Media Services	36,070.05	36,070.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,380.78	42,380.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,452.62	66,452.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,092.76	1,652.38	68,440.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,757.93	73,757.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,693.64	162,693.64	0.00	0.00	0.00	0.00
31XX Food Services	83,021.58	33,203.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,534.23	2,534.23	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	1,380.00	0.00	0.00	0.00	1,380.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,070.34	0.00	0.00	2,070.34	0.00	0.00
9999 Undistributed	31,775.68	31,775.68	0.00	0.00	0.00	0.00
Totals	1,642,269.26	1,520,560.83	68,440.38	2,070.34	1,380.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,642,269.26					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0341 Marion Elem	Indirect/Direct	68,440.38 / 1,520,560.83	4.50%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0341 Marion Elem	0.0433	0.0415	0.0425	0.0405	4.50%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0341 Marion Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0341 Marion Elem	0.0433	0.0415	0.0425	0.0405	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0341 Marion Elem	4.04%	

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

		2021	SS Reclaasified Rate
0493 Marion Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.04%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 0494 Olney-Bissell Elementary

0342 Olney-Bissell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	638,889.59	638,889.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	292.00	292.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,697.80	4,697.80	0.00	0.00	0.00	0.00
222X Educational Media Services	32,349.53	32,349.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,756.91	2,756.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,621.21	77,621.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,141.12	7,957.30	74,183.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	90,691.13	90,691.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,123.12	106,123.12	0.00	0.00	0.00	0.00
31XX Food Services	27,239.98	10,440.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,910.22	3,910.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,480.88	0.00	0.00	1,480.88	0.00	0.00
9999 Undistributed	7,563.17	7,563.17	0.00	0.00	0.00	0.00
Totals	1,075,756.66	983,292.53	74,183.82	1,480.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,075,756.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0342 Olney-Bissell Elem	Indirect/Direct	74,183.82 / 983,292.53	7.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0342 Olney-Bissell Elem	0.0542	0.0554	0.0541	0.0527	7.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0342 Olney-Bissell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0342 Olney-Bissell Elem	0.0542	0.0554	0.0541	0.0527	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0342 Olney-Bissell Elem	5.54%	

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

		2021	SS Reclaasified Rate
0494 Olney-Bissell Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.54%**	
	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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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 1027 West Valley Elementary

1184 West Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,530,580.64	3,520,830.64	0.00	9,750.00	0.00	0.00
21XX Support Services - Students	141,092.02	141,092.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	124,605.08	124,605.08	0.00	0.00	0.00	0.00
222X Educational Media Services	118,054.27	118,054.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	246,223.05	246,223.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,595.85	192,595.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,065.24	0.00	120,065.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	385,668.49	370,747.49	0.00	14,921.00	0.00	0.00
27XX Student Transportation Services	335,174.22	335,174.22	0.00	0.00	0.00	0.00
31XX Food Services	213,372.02	112,879.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,853.53	35,853.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,655.00	0.00	0.00	21,655.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,682.94	0.00	0.00	10,682.94	0.00	0.00
Totals	5,475,622.35	5,198,055.15	120,065.24	57,008.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,475,622.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1184 West Valley Elem	Indirect/Direct	120,065.24 / 5,198,055.15	2.31%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1184 West Valley Elem	0.0189	0.0189	0.0189	0.0188	2.31%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1184 West Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1184 West Valley Elem	0.0189	0.0189	0.0189	0.0188	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1184 West Valley Elem	1.87%	

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

		2021	SS Reclaasified Rate
1027 West Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.87%**	
	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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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

15 Flathead 1065 West Glacier Elementary

1223 West Glacier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	441,377.23	432,238.23	0.00	9,139.00	0.00	0.00
21XX Support Services - Students	5,678.52	5,678.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,258.00	1,258.00	0.00	0.00	0.00	0.00
222X Educational Media Services	178.75	178.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,683.01	11,683.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,652.89	26,652.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,968.22	0.00	34,968.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,108.89	51,108.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,287.40	114,287.40	0.00	0.00	0.00	0.00
31XX Food Services	6,794.07	0.00	0.00	0.00	0.00	0.00
33XX Community Services	4,699.36	4,699.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,076.58	0.00	0.00	1,076.58	0.00	0.00
Totals	699,762.92	647,785.05	34,968.22	10,215.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	699,762.92					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1223 West Glacier Elem	Indirect/Direct	34,968.22 / 647,785.05	5.40%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1223 West Glacier Elem	0.0971	0.0947	0.0886	0.0852	5.40%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1223 West Glacier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1223 West Glacier Elem	0.0971	0.0947	0.0886	0.0852	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1223 West Glacier Elem	7.97%	

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

		2021	SS Reclaasified Rate
1065 West Glacier Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.97%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,406,048.97	2,397,950.97	0.00	8,098.00	0.00	0.00
21XX Support Services - Students	280,666.75	280,666.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,957.62	14,957.62	0.00	0.00	0.00	0.00
222X Educational Media Services	133,278.32	133,278.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,907.61	166,907.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	340,931.20	340,931.20	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,218.91	0.00	6,218.91	0.00	0.00	0.00
25XX Support Services - Business	153,864.18	15,528.10	138,336.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	493,191.51	493,191.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	206,117.25	206,117.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,598.69	4,598.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,630.10	34,630.10	0.00	0.00	0.00	0.00
Totals	4,241,411.11	4,088,758.12	144,554.99	8,098.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,241,411.11					

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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,430,845.59	1,425,045.59	0.00	5,800.00	0.00	0.00
21XX Support Services - Students	152,634.75	152,634.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,585.29	11,585.29	0.00	0.00	0.00	0.00
222X Educational Media Services	73,945.33	73,945.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,992.10	120,992.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	179,278.79	179,278.79	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,348.42	0.00	3,348.42	0.00	0.00	0.00
25XX Support Services - Business	82,890.10	8,361.39	74,528.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	244,209.33	244,209.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	194,332.36	185,482.36	0.00	8,850.00	0.00	0.00
31XX Food Services	223,001.27	124,257.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,894.22	22,894.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	141,713.30	141,713.30	0.00	0.00	0.00	0.00
Totals	2,881,670.85	2,690,399.94	77,877.13	14,650.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,881,670.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0347 Manhattan School	Indirect/Direct	144,554.99 / 4,088,758.12	3.54%		
LE 0348 Manhattan High School	Indirect/Direct	77,877.13 / 2,690,399.94	2.89%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0347 Manhattan School	0.0183	0.0177	0.0172	0.0178	3.54%
0348 Manhattan High School	0.0183	0.0177	0.0172	0.0178	2.89%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
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	2017	2018	2019	2020	2021
0347 Manhattan School	0.0183	0.0177	0.0172	0.0178	
0348 Manhattan High School	0.0183	0.0177	0.0172	0.0178	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0347 Manhattan School	2.02%	
0348 Manhattan High School	1.90%	

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

		2021	SS Reclaasified Rate
0499 Manhattan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.96%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	27,730,530.07	27,730,530.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,965,674.05	4,965,674.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	578,831.70	578,831.70	0.00	0.00	0.00	0.00
222X Educational Media Services	1,318,928.36	1,318,928.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	823,176.10	823,176.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,789,761.04	2,789,761.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,223,879.95	90,787.23	1,109,299.83	23,792.89	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,007,949.98	3,007,949.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,808,970.07	1,778,952.07	0.00	30,018.00	0.00	0.00
31XX Food Services	1,115,261.97	637,087.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	26,657.38	26,657.38	0.00	0.00	0.00	0.00
33XX Community Services	514,417.37	514,417.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	83,444.52	83,444.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	251,113.99	251,113.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	112,816.88	0.00	0.00	112,816.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	434,986.43	121,273.84	0.00	313,712.59	0.00	0.00
Totals	46,786,399.86	44,718,585.25	1,109,299.83	480,340.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals	46,786,399.86					

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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	12,149,816.65	12,136,080.65	0.00	13,736.00	0.00	0.00
21XX Support Services - Students	2,674,657.85	2,674,657.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	209,236.20	209,236.20	0.00	0.00	0.00	0.00
222X Educational Media Services	391,012.14	391,012.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	733,121.91	733,121.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,491,594.55	1,491,594.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	905,430.17	94,918.67	786,718.61	23,792.89	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,090,802.98	2,090,802.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	752,687.91	722,669.91	0.00	30,018.00	0.00	0.00
31XX Food Services	749,927.37	479,967.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	249,812.93	249,812.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,115,104.63	1,115,104.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,880.31	0.00	0.00	38,880.31	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	88,347.20	33,420.81	0.00	54,926.39	0.00	0.00
Totals	23,640,432.80	22,422,400.42	786,718.61	161,353.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	23,640,432.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0350 Bozeman Elem	Indirect/Direct	1,109,299.83 / 44,718,585.25	2.48%		
LE 0351 Bozeman H S	Indirect/Direct	786,718.61 / 22,422,400.42	3.51%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0350 Bozeman Elem	0.0466	0.0459	0.0448	0.0437	2.48%
0351 Bozeman H S	0.0466	0.0459	0.0448	0.0437	3.51%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0350 Bozeman Elem	0.0515	0.0486	0.0472	0.0469	
0351 Bozeman H S	0.0515	0.0486	0.0472	0.0469	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0350 Bozeman Elem	0.0515	0.0486	0.0472	0.0469	
0351 Bozeman H S	0.0515	0.0486	0.0472	0.0469	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0350 Bozeman Elem	4.16%	
0351 Bozeman H S	4.36%	

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

		2021	SS Reclaasified Rate
0501 Bozeman Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.26%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	394,262.78	394,262.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,704.13	3,704.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,035.07	64,035.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,616.43	5,616.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,327.31	0.00	47,327.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,401.05	66,401.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,380.83	20,380.83	0.00	0.00	0.00	0.00
31XX Food Services	57,939.62	38,084.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	844.51	844.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,267.09	1,267.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,520.00	0.00	0.00	6,520.00	0.00	0.00
Totals	668,298.82	594,596.84	47,327.31	6,520.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	668,298.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	201,189.06	201,189.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,056.31	4,056.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,019.09	47,019.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,416.26	8,416.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,065.57	0.00	48,065.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,292.26	98,292.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,727.63	13,727.63	0.00	0.00	0.00	0.00
31XX Food Services	26,185.16	17,236.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,494.06	4,494.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,265.44	4,265.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,520.00	0.00	0.00	25,520.00	0.00	0.00
Totals	481,230.84	398,696.32	48,065.57	25,520.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	481,230.84					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0354 Willow Creek Elem	Indirect/Direct	47,327.31 / 594,596.84	7.96%		
LE 0355 Willow Creek H S	Indirect/Direct	48,065.57 / 398,696.32	12.06%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0354 Willow Creek Elem	0.0579	0.0595	0.0636	0.0649	7.96%
0355 Willow Creek H S	0.0579	0.0595	0.0636	0.0649	12.06%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
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	2017	2018	2019	2020	2021
0354 Willow Creek Elem	0.0579	0.0595	0.0636	0.0649	
0355 Willow Creek H S	0.0579	0.0595	0.0636	0.0649	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0354 Willow Creek Elem	6.18%	
0355 Willow Creek H S	6.96%	

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

		2021	SS Reclaasified Rate
0504 Willow Creek Public Schls	**Your Preliminary Rate by School System (SS) is:**	**6.57%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	150,239.47	150,239.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,418.59	7,418.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,653.46	1,653.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,960.03	0.00	15,960.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,011.59	12,479.51	0.00	2,532.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,256.00	0.00	0.00	3,256.00	0.00	0.00
Totals	193,539.14	171,791.03	15,960.03	5,788.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	193,539.14					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0357 Springhill Elem	Indirect/Direct	15,960.03 / 171,791.03	9.29%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0357 Springhill Elem	0.0184	0.0330	0.0296	0.0326	9.29%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0357 Springhill Elem	0.0184	0.0330	0.0296	0.0326	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0357 Springhill Elem	3.92%	

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

		2021	SS Reclaasified Rate
0506 Springhill Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.92%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	174,505.93	174,505.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,115.58	3,115.58	0.00	0.00	0.00	0.00
222X Educational Media Services	3,462.67	3,462.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,865.47	0.00	8,865.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,310.65	14,310.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,095.96	4,095.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,472.00	0.00	0.00	19,472.00	0.00	0.00
Totals	227,828.26	199,490.79	8,865.47	19,472.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	227,828.26					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0359 Cottonwood Elem	Indirect/Direct	8,865.47 / 199,490.79	4.44%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0359 Cottonwood Elem	0.0414	0.0414	0.0423	0.0410	4.44%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0359 Cottonwood Elem	0.0414	0.0414	0.0423	0.0410	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0359 Cottonwood Elem	4.00%	

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

		2021	SS Reclaasified Rate
0508 Cottonwood Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,901,598.30	2,900,598.30	0.00	1,000.00	0.00	0.00
222X Educational Media Services	91,633.29	91,633.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,465.10	80,465.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	344,532.60	344,532.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,446.80	0.00	14,446.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	315,759.07	312,291.82	0.00	3,467.25	0.00	0.00
27XX Student Transportation Services	135,094.85	135,094.85	0.00	0.00	0.00	0.00
31XX Food Services	302,232.56	126,521.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,107.01	1,107.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,894.25	39,894.25	0.00	0.00	0.00	0.00
9999 Undistributed	106,554.52	106,554.52	0.00	0.00	0.00	0.00
Totals	4,333,318.35	4,138,693.65	14,446.80	4,467.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,333,318.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,210,481.65	1,202,176.65	0.00	8,305.00	0.00	0.00
222X Educational Media Services	37,673.00	37,673.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,800.92	85,800.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,994.51	180,994.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,509.65	0.00	17,509.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,463.86	187,756.11	0.00	1,707.75	0.00	0.00
27XX Student Transportation Services	69,202.44	69,202.44	0.00	0.00	0.00	0.00
31XX Food Services	1,998.36	1,886.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,139.65	30,139.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	139,454.77	139,454.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	56,318.17	0.00	0.00	56,318.17	0.00	0.00
9999 Undistributed	151,667.97	151,667.97	0.00	0.00	0.00	0.00
Totals	2,170,704.95	2,086,752.18	17,509.65	66,330.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,170,704.95					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0360 Three Forks Elem	Indirect/Direct	14,446.80 / 4,138,693.65	0.35%		
LE 0361 Three Forks H S	Indirect/Direct	17,509.65 / 2,086,752.18	0.84%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0360 Three Forks Elem	0.0018	0.0022	0.0028	0.0030	0.35%
0361 Three Forks H S	0.0018	0.0022	0.0028	0.0030	0.84%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
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	2017	2018	2019	2020	2021
0360 Three Forks Elem	0.0018	0.0022	0.0028	0.0030	
0361 Three Forks H S	0.0018	0.0022	0.0028	0.0030	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0360 Three Forks Elem	0.25%	
0361 Three Forks H S	0.35%	

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

		2021	SS Reclaasified Rate
0509 Three Forks Public Schls	**Your Preliminary Rate by School System (SS) is:**	**0.30%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	130,559.64	130,559.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,389.53	3,389.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,488.15	2,488.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,432.39	0.00	7,432.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,118.85	7,118.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	216.09	216.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,189.00	0.00	0.00	3,189.00	0.00	0.00
Totals	154,393.65	143,772.26	7,432.39	3,189.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	154,393.65					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0362 Pass Creek Elem	Indirect/Direct	7,432.39 / 143,772.26	5.17%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0362 Pass Creek Elem	0.0562	0.0560	0.0564	0.0536	5.17%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0362 Pass Creek Elem	0.0562	0.0560	0.0564	0.0536	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0362 Pass Creek Elem	5.20%	

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

		2021	SS Reclaasified Rate
0510 Pass Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.20%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,970,828.12	2,880,122.70	0.00	90,705.42	0.00	0.00
21XX Support Services - Students	88,547.27	88,547.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	136,649.78	136,649.78	0.00	0.00	0.00	0.00
222X Educational Media Services	97,475.09	97,475.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,562.15	56,562.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	340,463.84	340,463.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,301.11	22,462.57	76,838.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	422,802.30	335,302.30	0.00	87,500.00	0.00	0.00
27XX Student Transportation Services	105,392.79	105,392.79	0.00	0.00	0.00	0.00
31XX Food Services	229,976.52	106,312.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,896.23	19,896.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,416.00	0.00	0.00	13,416.00	0.00	0.00
Totals	4,581,311.20	4,189,187.26	76,838.54	191,621.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,581,311.20					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0363 Monforton Elem	Indirect/Direct	76,838.54 / 4,189,187.26	1.83%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0363 Monforton Elem	0.0270	0.0260	0.0249	0.0235	1.83%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0363 Monforton Elem	0.0270	0.0260	0.0249	0.0235	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0363 Monforton Elem	2.27%	

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

		2021	SS Reclaasified Rate
0511 Monforton Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.27%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	924,984.48	924,984.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,251.37	61,251.37	0.00	0.00	0.00	0.00
222X Educational Media Services	35,995.29	35,995.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,170.12	41,170.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	157,798.99	156,498.85	0.00	1,300.14	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,707.79	0.00	14,707.79	0.00	0.00	0.00
25XX Support Services - Business	87,497.06	14,581.19	72,915.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,433.18	137,433.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,478.42	88,478.42	0.00	0.00	0.00	0.00
31XX Food Services	138,730.62	61,953.64	0.00	0.00	0.00	0.00
33XX Community Services	20,607.60	20,607.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,195.54	19,195.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,498.37	14,498.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,667.00	0.00	0.00	16,667.00	0.00	0.00
Totals	1,759,015.83	1,576,648.05	87,623.66	17,967.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,759,015.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0364 Gallatin Gateway Elem	Indirect/Direct	87,623.66 / 1,576,648.05	5.56%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0364 Gallatin Gateway Elem	0.0491	0.0481	0.0485	0.0468	5.56%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0364 Gallatin Gateway Elem	0.0491	0.0481	0.0485	0.0468	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0364 Gallatin Gateway Elem	4.71%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0512 Gallatin Gateway Elem	**Your Preliminary Rate by School System (SS) is:**	**4.71%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,352,204.22	1,352,204.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	58,159.63	58,159.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,637.62	6,637.62	0.00	0.00	0.00	0.00
222X Educational Media Services	63,454.22	63,454.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,504.26	14,504.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,648.48	169,648.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,939.05	0.00	138,939.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,489.60	191,577.04	0.00	5,912.56	0.00	0.00
27XX Student Transportation Services	46,666.49	46,666.49	0.00	0.00	0.00	0.00
31XX Food Services	121,473.12	60,492.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,695.86	18,695.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,611.00	0.00	0.00	3,611.00	0.00	0.00
Totals	2,191,483.55	1,982,040.13	138,939.05	9,523.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,191,483.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0366 Anderson Elem	Indirect/Direct	138,939.05 / 1,982,040.13	7.01%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0366 Anderson Elem	0.0461	0.0458	0.0455	0.0469	7.01%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0366 Anderson Elem	0.0461	0.0458	0.0455	0.0469	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0366 Anderson Elem	4.83%	

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

		2021	SS Reclaasified Rate
0514 Anderson Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.83%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	431,103.09	431,103.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,750.44	9,750.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,575.75	2,575.75	0.00	0.00	0.00	0.00
222X Educational Media Services	20,678.63	20,678.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,117.63	182,117.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,369.16	2,209.90	36,159.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,402.45	51,402.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,142.22	6,142.22	0.00	0.00	0.00	0.00
31XX Food Services	30,044.07	20,528.12	0.00	0.00	0.00	0.00
33XX Community Services	13,184.80	13,184.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,526.33	937.33	0.00	16,589.00	0.00	0.00
Totals	802,894.57	740,630.36	36,159.26	16,589.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	802,894.57					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0367 LaMotte Elem	Indirect/Direct	36,159.26 / 740,630.36	4.88%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0367 LaMotte Elem	0.0393	0.0369	0.0374	0.0378	4.88%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0367 LaMotte Elem	0.0000	0.0000	0.0374	0.0378	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0367 LaMotte Elem	0.0393	0.0369	0.0374	0.0378	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0367 LaMotte Elem	3.80%	

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

		2021	SS Reclaasified Rate
0515 LaMotte Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.80%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	14,259,968.40	14,180,320.40	0.00	79,648.00	0.00	0.00
21XX Support Services - Students	2,216,759.21	2,216,759.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	221,501.30	221,501.30	0.00	0.00	0.00	0.00
222X Educational Media Services	1,036,728.21	1,017,584.18	0.00	19,144.03	0.00	0.00
23XX Support Services - General Administration	175,286.92	175,286.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,102,802.17	1,102,802.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,018,656.72	108,657.62	893,949.10	16,050.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,990,999.89	1,975,998.91	0.00	15,000.98	0.00	0.00
27XX Student Transportation Services	1,507,503.65	1,115,885.26	0.00	391,618.39	0.00	0.00
31XX Food Services	1,043,499.38	633,567.81	0.00	0.00	0.00	0.00
32XX Enterprise Services	22,569.99	22,569.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,518.60	6,518.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	127,477.93	127,477.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,752.68	0.00	0.00	17,752.68	0.00	0.00
Totals	24,748,025.05	22,904,930.30	893,949.10	539,214.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	24,748,025.05					

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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,730,478.48	5,697,193.66	0.00	33,284.82	0.00	0.00
21XX Support Services - Students	288,010.17	288,010.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,355.07	60,355.07	0.00	0.00	0.00	0.00
222X Educational Media Services	653,815.04	644,806.08	0.00	9,008.96	0.00	0.00
23XX Support Services - General Administration	93,304.05	93,304.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	668,436.29	668,436.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	529,433.15	109,200.17	420,232.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	978,358.19	937,683.94	0.00	40,674.25	0.00	0.00
27XX Student Transportation Services	799,335.88	444,611.38	0.00	354,724.50	0.00	0.00
31XX Food Services	248,231.28	129,508.73	0.00	0.00	0.00	0.00
32XX Enterprise Services	75,824.50	75,824.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	95,514.43	95,514.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	460,431.97	448,756.97	0.00	11,675.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,518.71	0.00	0.00	3,518.71	0.00	0.00
Totals	10,685,047.21	9,693,205.44	420,232.98	452,886.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,685,047.21					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0368 Belgrade Elem	Indirect/Direct	893,949.10 / 22,904,930.30	3.90%		
LE 0369 Belgrade H S	Indirect/Direct	420,232.98 / 9,693,205.44	4.34%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0368 Belgrade Elem	0.0286	0.0311	0.0320	0.0316	3.90%
0369 Belgrade H S	0.0286	0.0311	0.0320	0.0316	4.34%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
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	2017	2018	2019	2020	2021
0368 Belgrade Elem	0.0286	0.0311	0.0320	0.0316	
0369 Belgrade H S	0.0286	0.0311	0.0320	0.0316	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0368 Belgrade Elem	3.08%	
0369 Belgrade H S	3.17%	

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

		2021	SS Reclaasified Rate
0516 Belgrade Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.13%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	96,176.39	96,176.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,040.76	3,040.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	349.00	349.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,500.00	1,500.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,265.38	4,265.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,276.36	0.00	10,276.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,273.79	12,273.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,107.00	0.00	0.00	13,107.00	0.00	0.00
Totals	140,988.68	117,605.32	10,276.36	13,107.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	140,988.68					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0370 Malmborg Elem	Indirect/Direct	10,276.36 / 117,605.32	8.74%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0370 Malmborg Elem	0.0536	0.0520	0.0560	0.0529	8.74%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0370 Malmborg Elem	0.0536	0.0520	0.0560	0.0529	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0370 Malmborg Elem	5.74%	

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

		2021	SS Reclaasified Rate
0517 Malmborg Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.74%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,755,103.33	1,751,651.23	0.00	3,452.10	0.00	0.00
21XX Support Services - Students	91,069.57	85,696.07	0.00	5,373.50	0.00	0.00
221X Improvement of Instruction Services	8,129.42	8,129.42	0.00	0.00	0.00	0.00
222X Educational Media Services	48,453.99	48,453.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	230,824.11	230,824.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,679.85	61,679.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,225.87	0.00	94,225.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	318,937.48	302,937.48	0.00	16,000.00	0.00	0.00
27XX Student Transportation Services	218,277.37	218,277.37	0.00	0.00	0.00	0.00
31XX Food Services	109,799.67	63,797.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,054.88	51,054.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,401.44	88,401.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,776.00	0.00	0.00	22,776.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	26,425.78	0.00	0.00	0.00	26,425.78	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,621.00	0.00	0.00	4,621.00	0.00	0.00
Totals	3,129,779.76	2,910,903.69	94,225.87	52,222.60	26,425.78	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,129,779.76					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0374 West Yellowstone K-12	Indirect/Direct	94,225.87 / 2,910,903.69	3.24%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0374 West Yellowstone K-12	0.0231	0.0245	0.0249	0.0246	3.24%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0374 West Yellowstone K-12	0.0231	0.0245	0.0249	0.0246	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0374 West Yellowstone K-12	2.46%	

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

		2021	SS Reclaasified Rate
0520 West Yellowstone K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**2.46%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,412,172.59	2,412,172.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,015.39	89,015.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	158,222.64	158,222.64	0.00	0.00	0.00	0.00
222X Educational Media Services	92,696.56	92,696.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	271,395.30	271,395.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	207,195.59	207,195.59	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	80,170.86	0.00	80,170.86	0.00	0.00	0.00
25XX Support Services - Business	166,668.83	0.00	166,668.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	467,416.38	467,416.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	250,846.97	144,104.17	0.00	106,742.80	0.00	0.00
31XX Food Services	192,107.36	95,663.07	0.00	0.00	0.00	0.00
33XX Community Services	171,852.78	171,852.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,009.46	14,009.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,790.32	68,790.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,845.05	0.00	0.00	19,845.05	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,327.00	0.00	0.00	6,327.00	0.00	0.00
Totals	4,668,733.08	4,192,534.25	246,839.69	132,914.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,668,733.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1239 Big Sky School K-12	Indirect/Direct	246,839.69 / 4,192,534.25	5.89%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1239 Big Sky School K-12	0.0299	0.0329	0.0362	0.0368	5.89%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1239 Big Sky School K-12	0.0299	0.0329	0.0362	0.0368	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1239 Big Sky School K-12	0.0299	0.0329	0.0362	0.0368	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1239 Big Sky School K-12	3.70%	

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

		2021	SS Reclaasified Rate
0521 Big Sky K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.70%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	743,408.63	743,408.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,874.86	18,874.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,022.31	1,022.31	0.00	0.00	0.00	0.00
222X Educational Media Services	50,466.32	50,466.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,342.30	8,342.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,759.46	127,759.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,131.21	0.00	31,131.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,600.00	107,600.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	76,826.21	76,826.21	0.00	0.00	0.00	0.00
31XX Food Services	35,241.03	9,897.20	0.00	0.00	0.00	0.00
33XX Community Services	9,633.52	9,633.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,989.24	0.00	0.00	9,989.24	0.00	0.00
Totals	1,220,295.09	1,153,830.81	31,131.21	9,989.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,220,295.09					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0376 Amsterdam Elem	Indirect/Direct	31,131.21 / 1,153,830.81	2.70%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0376 Amsterdam Elem	0.0250	0.0247	0.0240	0.0235	2.70%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0376 Amsterdam Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0376 Amsterdam Elem	0.0250	0.0247	0.0240	0.0235	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0376 Amsterdam Elem	2.36%	

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

		2021	SS Reclaasified Rate
0522 Amsterdam Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.36%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0523 Jordan Public Schools

0377 Jordan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	596,313.15	596,313.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,333.02	27,333.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,535.98	12,535.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,055.23	84,055.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,245.15	32,245.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,843.35	4,370.51	20,472.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,289.28	97,339.28	0.00	2,950.00	0.00	0.00
27XX Student Transportation Services	32,117.15	32,117.15	0.00	0.00	0.00	0.00
31XX Food Services	70,727.57	23,384.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	134,737.84	0.00	0.00	134,737.84	0.00	0.00
Totals	1,115,197.72	909,693.88	20,472.84	137,687.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,115,197.72					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0523 Jordan Public Schools

0378 Garfield County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	397,127.88	397,127.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,309.91	27,309.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,260.14	12,260.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,833.72	77,833.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,746.14	30,746.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,816.80	4,369.19	20,447.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,875.63	112,925.63	0.00	2,950.00	0.00	0.00
27XX Student Transportation Services	186,444.29	186,444.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,259.47	79,259.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	99,746.31	0.00	0.00	99,746.31	0.00	0.00
Totals	1,051,420.29	928,276.37	20,447.61	102,696.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,051,420.29					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0377 Jordan Elem	Indirect/Direct	20,472.84 / 909,693.88	2.25%		
LE 0378 Garfield County H S	Indirect/Direct	20,447.61 / 928,276.37	2.20%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0377 Jordan Elem	0.0209	0.0207	0.0197	0.0203	2.25%
0378 Garfield County H S	0.0209	0.0207	0.0197	0.0203	2.20%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0377 Jordan Elem	0.0000	0.0000	0.0000	0.0000	
0378 Garfield County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0377 Jordan Elem	0.0209	0.0207	0.0197	0.0203	
0378 Garfield County H S	0.0209	0.0207	0.0197	0.0203	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0377 Jordan Elem	1.98%	
0378 Garfield County H S	1.97%	

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

		2021	SS Reclaasified Rate
0523 Jordan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.98%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0530 Pine Grove Elementary

0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	87,480.25	87,480.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2.51	2.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	991.00	991.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,978.96	0.00	5,978.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,737.78	12,737.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,196.55	3,196.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,476.44	2,476.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,922.82	0.00	0.00	3,922.82	0.00	0.00
Totals	116,786.31	106,884.53	5,978.96	3,922.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	116,786.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0385 Pine Grove Elem	Indirect/Direct	5,978.96 / 106,884.53	5.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0385 Pine Grove Elem	0.0425	0.0452	0.0540	0.0475	5.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0385 Pine Grove Elem	0.0425	0.0452	0.0540	0.0475	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0385 Pine Grove Elem	4.66%	

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

		2021	SS Reclaasified Rate
0530 Pine Grove Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.66%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0531 Kester Elementary

0386 Kester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	54,291.21	54,291.21	0.00	0.00	0.00	0.00
222X Educational Media Services	2,004.00	2,004.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,556.38	3,556.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,060.50	1,060.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,369.24	541.70	9,827.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,341.03	6,341.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,654.50	7,654.50	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	24,920.32	0.00	0.00	0.00	24,920.32	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,230.25	0.00	0.00	4,230.25	0.00	0.00
Totals	114,427.43	75,449.32	9,827.54	4,230.25	24,920.32	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	114,427.43					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0386 Kester Elem	Indirect/Direct	9,827.54 / 75,449.32	13.03%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0386 Kester Elem	0.1064	0.0983	0.0962	0.1002	13.03%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0386 Kester Elem	0.1064	0.0983	0.0962	0.1002	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0386 Kester Elem	10.10%	

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

		2021	SS Reclaasified Rate
0531 Kester Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.10%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0532 Cohagen Elementary

0387 Cohagen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	119,631.12	97,371.58	0.00	22,259.54	0.00	0.00
23XX Support Services - General Administration	8,224.63	8,224.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,258.16	0.00	15,258.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,460.78	15,460.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,986.74	47,986.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,980.88	0.00	0.00	13,980.88	0.00	0.00
Totals	220,542.31	169,043.73	15,258.16	36,240.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	220,542.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0387 Cohagen Elem	Indirect/Direct	15,258.16 / 169,043.73	9.03%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0387 Cohagen Elem	0.0147	0.0212	0.0299	0.0314	9.03%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0387 Cohagen Elem	0.0147	0.0212	0.0299	0.0314	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0387 Cohagen Elem	3.56%	

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

		2021	SS Reclaasified Rate
0532 Cohagen Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.56%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0537 Sand Springs Elementary

0392 Sand Springs Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	50,938.81	48,419.80	0.00	2,519.01	0.00	0.00
23XX Support Services - General Administration	11,249.73	11,249.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,102.01	0.00	6,102.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,706.62	5,706.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,669.05	3,669.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,800.11	0.00	0.00	2,800.11	0.00	0.00
Totals	80,466.33	69,045.20	6,102.01	5,319.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	80,466.33					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0392 Sand Springs Elem	Indirect/Direct	6,102.01 / 69,045.20	8.84%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0392 Sand Springs Elem	0.0482	0.0563	0.0601	0.0720	8.84%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0392 Sand Springs Elem	0.0482	0.0563	0.0601	0.0720	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0392 Sand Springs Elem	6.18%	

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

		2021	SS Reclaasified Rate
0537 Sand Springs Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.18%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

17 Garfield 0539 Ross Elementary

0394 Ross Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	59,607.40	59,607.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,466.12	17,466.12	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,926.08	4,926.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	800.46	0.00	0.00	800.46	0.00	0.00
Totals	82,800.06	81,999.60	0.00	800.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	82,800.06					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0394 Ross Elem	Indirect/Direct	0.00 / 81,999.60	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0394 Ross Elem	0.0025	0.0025	0.0024	0.0022	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0394 Ross Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0394 Ross Elem	0.0025	0.0025	0.0024	0.0022	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0394 Ross Elem	0.18%	

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

		2021	SS Reclaasified Rate
0539 Ross Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.18%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	11,571,509.34	11,564,264.88	0.00	7,244.46	0.00	0.00
21XX Support Services - Students	1,784,500.25	1,784,500.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,453,100.98	1,453,100.98	0.00	0.00	0.00	0.00
222X Educational Media Services	662,109.77	662,109.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	793,920.24	793,920.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,579,205.07	1,579,205.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	378,551.17	0.00	371,759.92	6,791.25	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,114,878.96	2,049,275.56	0.00	65,603.40	0.00	0.00
27XX Student Transportation Services	974,525.77	940,197.19	0.00	34,328.58	0.00	0.00
31XX Food Services	1,662,074.69	792,642.39	0.00	0.00	0.00	0.00
32XX Enterprise Services	16,370.28	16,370.28	0.00	0.00	0.00	0.00
33XX Community Services	40,367.27	40,367.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,822.49	16,822.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	182,879.96	182,879.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	791,732.53	0.00	0.00	791,732.53	0.00	0.00
Totals	24,022,548.77	21,875,656.33	371,759.92	905,700.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	24,022,548.77					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 0545 Browning Public Schools

0401 Browning H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,374,946.28	3,349,946.35	0.00	24,999.93	0.00	0.00
21XX Support Services - Students	738,864.50	738,864.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	89,629.56	89,629.56	0.00	0.00	0.00	0.00
222X Educational Media Services	257,969.49	257,969.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	293,377.59	293,377.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	625,597.08	625,597.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,000.07	0.00	131,000.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	827,079.44	805,929.44	0.00	21,150.00	0.00	0.00
27XX Student Transportation Services	526,161.00	510,766.13	0.00	15,394.87	0.00	0.00
32XX Enterprise Services	12,833.45	12,833.45	0.00	0.00	0.00	0.00
33XX Community Services	4,272.02	4,272.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,099.46	65,099.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	537,511.08	531,616.08	0.00	5,895.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	105,376.12	0.00	0.00	105,376.12	0.00	0.00
Totals	7,589,717.14	7,285,901.15	131,000.07	172,815.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,589,717.14					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0400 Browning Elem	Indirect/Direct	371,759.92 / 21,875,656.33	1.70%		
LE 0401 Browning H S	Indirect/Direct	131,000.07 / 7,285,901.15	1.80%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0400 Browning Elem	0.0211	0.0223	0.0206	0.0197	1.70%
0401 Browning H S	0.0211	0.0223	0.0206	0.0197	1.80%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0400 Browning Elem	0.0000	0.0000	0.0000	0.0000	
0401 Browning H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0400 Browning Elem	0.0211	0.0223	0.0206	0.0197	
0401 Browning H S	0.0211	0.0223	0.0206	0.0197	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0400 Browning Elem	1.91%	
0401 Browning H S	1.93%	

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

		2021	SS Reclaasified Rate
0545 Browning Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.92%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,252,532.80	3,252,532.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,633.04	15,633.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	173,257.53	173,257.53	0.00	0.00	0.00	0.00
222X Educational Media Services	96,606.19	96,606.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	345,215.58	331,106.58	0.00	14,109.00	0.00	0.00
24XX Support Services - School Administration	469,841.71	469,841.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	254,442.16	0.00	254,442.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	651,440.69	646,994.69	0.00	4,446.00	0.00	0.00
27XX Student Transportation Services	331,781.28	235,931.28	0.00	95,850.00	0.00	0.00
31XX Food Services	459,203.34	312,463.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,607.91	9,607.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,869.47	76,869.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,355.12	0.00	0.00	77,355.12	0.00	0.00
Totals	6,213,786.82	5,620,845.17	254,442.16	191,760.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,213,786.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,182,343.85	1,176,844.85	0.00	5,499.00	0.00	0.00
21XX Support Services - Students	12,021.13	12,021.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	80,204.47	80,204.47	0.00	0.00	0.00	0.00
222X Educational Media Services	45,405.62	45,405.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	213,295.46	199,079.46	0.00	14,216.00	0.00	0.00
24XX Support Services - School Administration	171,744.80	171,744.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,984.02	0.00	138,984.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	528,099.89	523,653.89	0.00	4,446.00	0.00	0.00
27XX Student Transportation Services	277,682.25	213,782.25	0.00	63,900.00	0.00	0.00
34XX Extracurricular - Activities	63,070.18	63,070.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	282,640.28	282,640.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,550.66	0.00	0.00	2,550.66	0.00	0.00
Totals	2,998,042.61	2,768,446.93	138,984.02	90,611.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,998,042.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0402 Cut Bank Elem	Indirect/Direct	254,442.16 / 5,620,845.17	4.53%		
LE 0403 Cut Bank H S	Indirect/Direct	138,984.02 / 2,768,446.93	5.02%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0402 Cut Bank Elem	0.0220	0.0230	0.0243	0.0259	4.53%
0403 Cut Bank H S	0.0220	0.0230	0.0243	0.0259	5.02%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0402 Cut Bank Elem	0.0000	0.0000	0.0000	0.0000	
0403 Cut Bank H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0402 Cut Bank Elem	0.0220	0.0230	0.0243	0.0259	
0403 Cut Bank H S	0.0220	0.0230	0.0243	0.0259	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0402 Cut Bank Elem	2.67%	
0403 Cut Bank H S	2.76%	

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

		2021	SS Reclaasified Rate
0546 Cut Bank Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.72%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier Park Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	681,142.93	581,420.67	0.00	99,722.26	0.00	0.00
21XX Support Services - Students	17,347.69	17,347.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,608.76	14,608.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,414.37	21,414.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,924.51	0.00	99,924.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,478.95	144,747.53	0.00	90,731.42	0.00	0.00
27XX Student Transportation Services	1,890.70	1,890.70	0.00	0.00	0.00	0.00
31XX Food Services	91,550.43	56,377.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,478.85	3,478.85	0.00	0.00	0.00	0.00
Totals	1,166,837.19	841,286.18	99,924.51	190,453.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,166,837.19					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0404 East Glacier Park Elem	Indirect/Direct	99,924.51 / 841,286.18	11.88%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0404 East Glacier Park Elem	0.1416	0.1456	0.1261	0.1233	11.88%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0404 East Glacier Park Elem	0.0000	0.0000	0.1261	0.0123	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0404 East Glacier Park Elem	0.1416	0.1456	0.1261	0.1233	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0404 East Glacier Park Elem	12.45%	

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

		2021	SS Reclaasified Rate
0547 East Glacier Park Elem	**Your Preliminary Rate by School System (SS) is:**	**12.45%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

18 Glacier 1056 Mountain View Elementary

1222 Mountain View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	154,913.06	147,038.06	0.00	7,875.00	0.00	0.00
21XX Support Services - Students	2,688.37	2,688.37	0.00	0.00	0.00	0.00
222X Educational Media Services	2,676.62	2,676.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,105.70	37,105.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,947.63	0.00	0.00	1,947.63	0.00	0.00
Totals	199,331.38	189,508.75	0.00	9,822.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	199,331.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A				2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1222 Mountain View Elem	Indirect/Direct	0.00 / 189,508.75		0.00%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	1222 Mountain View Elem	0.00%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
1056 Mountain View Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

19 Golden Valley 0549 Ryegate K-12 Schools

0407 Ryegate K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	705,153.00	699,704.00	0.00	5,449.00	0.00	0.00
221X Improvement of Instruction Services	7,603.00	7,603.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,953.00	2,953.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,073.00	128,073.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,422.00	3,422.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,512.00	6,541.00	41,971.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,339.00	142,774.00	0.00	6,565.00	0.00	0.00
27XX Student Transportation Services	123,206.00	75,744.00	0.00	47,462.00	0.00	0.00
31XX Food Services	72,978.00	42,125.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,465.00	21,465.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,261.00	38,115.00	0.00	25,146.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,242.00	0.00	0.00	3,242.00	0.00	0.00
Totals	1,329,207.00	1,168,519.00	41,971.00	87,864.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,329,207.00					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0407 Ryegate K-12 Schools	Indirect/Direct	41,971.00 / 1,168,519.00	3.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0407 Ryegate K-12 Schools	0.0320	0.0329	0.0311	0.0304	3.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0407 Ryegate K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0407 Ryegate K-12 Schools	0.0320	0.0329	0.0311	0.0304	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0407 Ryegate K-12 Schools	3.08%	

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

		2021	SS Reclaasified Rate
0549 Ryegate K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.08%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

19 Golden Valley 0552 Lavina K-12 Schools

0411 Lavina K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	673,777.13	673,777.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,636.23	29,636.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,082.50	9,082.50	0.00	0.00	0.00	0.00
222X Educational Media Services	14,194.09	14,194.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,495.79	89,495.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,806.67	105,806.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,176.26	11,338.93	53,837.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,616.08	160,016.13	0.00	67,599.95	0.00	0.00
27XX Student Transportation Services	207,543.51	106,223.51	0.00	101,320.00	0.00	0.00
31XX Food Services	78,668.94	36,563.97	0.00	0.00	0.00	0.00
33XX Community Services	2,976.36	2,976.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	57,211.99	57,211.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,806.03	0.00	0.00	26,806.03	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,359.52	0.00	0.00	4,359.52	0.00	0.00
Totals	1,592,351.10	1,296,323.30	53,837.33	200,085.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,592,351.10					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0411 Lavina K-12 Schools	Indirect/Direct	53,837.33 / 1,296,323.30	4.15%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0411 Lavina K-12 Schools	0.0317	0.0331	0.0323	0.0322	4.15%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0411 Lavina K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0411 Lavina K-12 Schools	0.0317	0.0331	0.0323	0.0322	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0411 Lavina K-12 Schools	3.25%	

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

		2021	SS Reclaasified Rate
0552 Lavina K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.25%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

20 Granite 0556 Philipsburg K-12 Schools

0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,264,097.64	1,256,134.64	0.00	7,963.00	0.00	0.00
21XX Support Services - Students	62,661.42	62,661.42	0.00	0.00	0.00	0.00
222X Educational Media Services	27,988.62	27,988.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,581.48	95,581.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	128,575.95	128,575.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,712.41	11,404.22	80,308.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	275,233.98	275,233.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	257,936.64	151,012.96	0.00	106,923.68	0.00	0.00
31XX Food Services	139,009.80	73,322.20	0.00	0.00	0.00	0.00
33XX Community Services	143,206.49	143,206.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,347.18	14,347.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,379.37	117,584.37	0.00	6,795.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	43,693.59	0.00	0.00	43,693.59	0.00	0.00
Totals	2,668,424.57	2,357,053.51	80,308.19	165,375.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,668,424.57					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0416 Philipsburg K-12 Schools	Indirect/Direct	80,308.19 / 2,357,053.51	3.41%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0416 Philipsburg K-12 Schools	0.0243	0.0243	0.0245	0.0242	3.41%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0416 Philipsburg K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0416 Philipsburg K-12 Schools	0.0243	0.0243	0.0245	0.0242	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0416 Philipsburg K-12 Schools	2.50%	

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

		2021	SS Reclaasified Rate
0556 Philipsburg K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.50%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

20 Granite 0558 Hall Elementary

0418 Hall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	179,022.06	179,022.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	109.25	109.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,824.42	3,824.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,948.00	3,948.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,173.68	1,173.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,547.98	0.00	20,547.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,416.93	32,416.93	0.00	0.00	0.00	0.00
31XX Food Services	1,003.05	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,042.03	0.00	0.00	10,042.03	0.00	0.00
Totals	252,087.40	220,494.34	20,547.98	10,042.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	252,087.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0418 Hall Elem	Indirect/Direct	20,547.98 / 220,494.34	9.32%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0418 Hall Elem	0.0556	0.0612	0.0623	0.0609	9.32%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0418 Hall Elem	0.0556	0.0612	0.0623	0.0609	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0418 Hall Elem	6.33%	

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

		2021	SS Reclaasified Rate
0558 Hall Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.33%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

20 Granite 0559 Drummond Public Schools

0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	659,308.53	653,990.71	0.00	5,317.82	0.00	0.00
21XX Support Services - Students	4,821.68	4,821.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,328.53	2,328.53	0.00	0.00	0.00	0.00
222X Educational Media Services	13,007.60	12,934.10	0.00	73.50	0.00	0.00
23XX Support Services - General Administration	38,746.14	38,746.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,233.76	110,233.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,965.51	2,259.80	26,656.21	49.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,523.58	84,641.26	0.00	4,882.32	0.00	0.00
27XX Student Transportation Services	74,365.36	74,365.36	0.00	0.00	0.00	0.00
31XX Food Services	93,943.17	52,565.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	942.26	942.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,184.36	24,572.56	0.00	2,611.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,008.41	0.00	0.00	21,008.41	0.00	0.00
Totals	1,164,378.89	1,062,401.92	26,656.21	33,943.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,164,378.89					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

20 Granite 0559 Drummond Public Schools

0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	415,581.37	409,395.87	0.00	6,185.50	0.00	0.00
21XX Support Services - Students	8,145.76	8,145.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,695.65	3,695.65	0.00	0.00	0.00	0.00
222X Educational Media Services	12,605.85	12,532.36	0.00	73.49	0.00	0.00
23XX Support Services - General Administration	72,834.11	72,834.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,094.91	29,094.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,965.75	2,259.85	26,656.40	49.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,234.70	145,352.37	0.00	4,882.33	0.00	0.00
27XX Student Transportation Services	91,729.22	91,729.22	0.00	0.00	0.00	0.00
31XX Food Services	27,240.61	26,005.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,164.10	14,164.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,571.02	82,959.22	0.00	2,611.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	136,172.36	0.00	0.00	136,172.36	0.00	0.00
Totals	1,076,035.41	898,169.20	26,656.40	149,974.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,076,035.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0419 Drummond Elem	Indirect/Direct	26,656.21 / 1,062,401.92	2.51%		
LE 0420 Drummond H S	Indirect/Direct	26,656.40 / 898,169.20	2.97%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0419 Drummond Elem	0.0219	0.0220	0.0217	0.0218	2.51%
0420 Drummond H S	0.0219	0.0220	0.0217	0.0218	2.97%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0419 Drummond Elem	0.0000	0.0000	0.0000	0.0000	
0420 Drummond H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0419 Drummond Elem	0.0219	0.0220	0.0217	0.0218	
0420 Drummond H S	0.0219	0.0220	0.0217	0.0218	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0419 Drummond Elem	2.14%	
0420 Drummond H S	2.22%	

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

		2021	SS Reclaasified Rate
0559 Drummond Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.18%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0563 Davey Elementary

0424 Davey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	104,034.99	103,947.82	0.00	87.17	0.00	0.00
222X Educational Media Services	1,841.82	1,841.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,586.68	7,586.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,286.93	0.00	13,286.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,572.07	22,456.07	0.00	116.00	0.00	0.00
27XX Student Transportation Services	13,900.51	13,900.51	0.00	0.00	0.00	0.00
31XX Food Services	318.23	185.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	594.88	594.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	132.50	0.00	0.00	132.50	0.00	0.00
Totals	164,268.61	150,513.76	13,286.93	335.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	164,268.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0424 Davey Elem	Indirect/Direct	13,286.93 / 150,513.76	8.83%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0424 Davey Elem	0.1163	0.1127	0.1097	0.1024	8.83%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0424 Davey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0424 Davey Elem	0.1163	0.1127	0.1097	0.1024	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0424 Davey Elem	10.06%	

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

		2021	SS Reclaasified Rate
0563 Davey Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.06%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0564 Box Elder Public Schools

0425 Box Elder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,192,191.25	3,184,696.25	0.00	7,495.00	0.00	0.00
21XX Support Services - Students	309.64	309.64	0.00	0.00	0.00	0.00
222X Educational Media Services	44,723.59	44,723.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,089.26	88,089.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,632.83	339,632.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,272.24	0.00	84,272.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	608,757.63	578,757.63	0.00	30,000.00	0.00	0.00
27XX Student Transportation Services	278,156.13	182,906.13	0.00	95,250.00	0.00	0.00
31XX Food Services	426,513.05	127,569.53	0.00	0.00	0.00	0.00
33XX Community Services	30,230.57	30,230.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,930.54	5,930.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,995.11	52,995.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,775.00	0.00	0.00	5,775.00	0.00	0.00
9999 Undistributed	25,824.75	25,824.75	0.00	0.00	0.00	0.00
Totals	5,183,401.59	4,661,665.83	84,272.24	138,520.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,183,401.59					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0564 Box Elder Public Schools

0426 Box Elder H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,482,522.61	1,482,522.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,838.00	1,838.00	0.00	0.00	0.00	0.00
222X Educational Media Services	28,825.56	28,825.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,967.59	104,967.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	250,178.52	250,178.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,866.27	0.00	64,866.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	900,357.81	810,365.41	0.00	89,992.40	0.00	0.00
27XX Student Transportation Services	257,236.15	158,797.15	0.00	98,439.00	0.00	0.00
31XX Food Services	32,811.36	32,811.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,605.22	16,605.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	185,129.48	185,129.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,100.00	0.00	0.00	2,100.00	0.00	0.00
9999 Undistributed	26,819.00	26,819.00	0.00	0.00	0.00	0.00
Totals	3,354,257.57	3,098,859.90	64,866.27	190,531.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,354,257.57					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0425 Box Elder Elem	Indirect/Direct	84,272.24 / 4,661,665.83	1.81%		
LE 0426 Box Elder H S	Indirect/Direct	64,866.27 / 3,098,859.90	2.09%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0425 Box Elder Elem	0.0155	0.0169	0.0162	0.0176	1.81%
0426 Box Elder H S	0.0155	0.0169	0.0162	0.0176	2.09%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0425 Box Elder Elem	0.0000	0.0169	0.0162	0.0176	
0426 Box Elder H S	0.0000	0.0169	0.0162	0.0176	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0425 Box Elder Elem	0.0155	0.0169	0.0162	0.0176	
0426 Box Elder H S	0.0155	0.0169	0.0162	0.0176	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0425 Box Elder Elem	1.60%	
0426 Box Elder H S	1.65%	

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

		2021	SS Reclaasified Rate
0564 Box Elder Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.63%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0565 Havre Public Schools

0427 Havre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,575,951.19	5,575,951.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,007,616.60	2,007,616.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	392,493.80	392,493.80	0.00	0.00	0.00	0.00
222X Educational Media Services	322,081.71	322,081.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	396,369.26	396,369.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	891,454.94	891,454.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	601,419.20	13,404.50	549,339.70	38,675.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,261,349.12	1,191,580.65	0.00	69,768.47	0.00	0.00
27XX Student Transportation Services	548,684.11	520,906.79	0.00	27,777.32	0.00	0.00
31XX Food Services	1,362,220.81	614,033.01	0.00	61,841.78	0.00	0.00
32XX Enterprise Services	2,839.69	2,839.69	0.00	0.00	0.00	0.00
33XX Community Services	1,320.00	1,320.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,061.05	14,061.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,571.67	70,571.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	202,125.53	0.00	0.00	202,125.53	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	361,319.00	35,319.00	0.00	326,000.00	0.00	0.00
Totals	14,011,877.68	12,050,003.86	549,339.70	726,188.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	14,011,877.68					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0565 Havre Public Schools

0428 Havre H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,854,026.98	2,847,026.98	0.00	7,000.00	0.00	0.00
21XX Support Services - Students	420,063.51	420,063.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	131,215.46	131,215.46	0.00	0.00	0.00	0.00
222X Educational Media Services	91,154.39	91,154.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,073.25	135,073.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	423,822.21	423,822.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	241,243.87	5,744.82	220,029.05	15,470.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	707,126.25	677,225.49	0.00	29,900.76	0.00	0.00
27XX Student Transportation Services	368,984.49	357,079.93	0.00	11,904.56	0.00	0.00
32XX Enterprise Services	784.10	784.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	194,150.91	194,150.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	226,077.14	226,077.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	86,319.22	0.00	0.00	86,319.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,294.00	1,294.00	0.00	0.00	0.00	0.00
Totals	5,881,335.78	5,510,712.19	220,029.05	150,594.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,881,335.78					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0427 Havre Elem	Indirect/Direct	549,339.70 / 12,050,003.86	4.56%		
LE 0428 Havre H S	Indirect/Direct	220,029.05 / 5,510,712.19	3.99%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0427 Havre Elem	0.0290	0.0318	0.0328	0.0324	4.56%
0428 Havre H S	0.0290	0.0318	0.0328	0.0324	3.99%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0427 Havre Elem	0.0343	0.0318	0.0328	0.0324	
0428 Havre H S	0.0343	0.0318	0.0328	0.0324	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0427 Havre Elem	0.0343	0.0318	0.0328	0.0324	
0428 Havre H S	0.0343	0.0318	0.0328	0.0324	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0427 Havre Elem	3.36%	
0428 Havre H S	3.25%	

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

		2021	SS Reclaasified Rate
0565 Havre Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.31%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 0577 Cottonwood Elementary

0445 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	147,595.92	147,595.92	0.00	0.00	0.00	0.00
222X Educational Media Services	3,429.73	3,429.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,303.15	8,303.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,441.78	8,441.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,239.91	2,712.21	14,527.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,789.16	53,789.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,189.67	29,189.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	60.00	60.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,915.00	0.00	0.00	1,915.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,014.69	0.00	0.00	1,014.69	0.00	0.00
Totals	270,979.01	253,521.62	14,527.70	2,929.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	270,979.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0445 Cottonwood Elem	Indirect/Direct	14,527.70 / 253,521.62	5.73%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0445 Cottonwood Elem	0.0500	0.0473	0.0451	0.0460	5.73%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0445 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0445 Cottonwood Elem	0.0500	0.0473	0.0451	0.0460	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0445 Cottonwood Elem	4.67%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0577 Cottonwood Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.67%**	
	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 B: This is a copy of the Calculated Rate using TFS 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 1043 Rocky Boy Public Schools

1207 Rocky Boy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,735,257.14	4,725,457.14	0.00	9,800.00	0.00	0.00
21XX Support Services - Students	604,761.57	604,761.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	492,113.30	492,113.30	0.00	0.00	0.00	0.00
222X Educational Media Services	358,549.13	358,549.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	377,635.19	377,635.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	382,546.76	382,546.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	426,237.48	0.00	426,237.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	965,178.12	895,878.12	0.00	69,300.00	0.00	0.00
27XX Student Transportation Services	666,189.74	616,869.74	0.00	49,320.00	0.00	0.00
31XX Food Services	836,723.06	321,696.77	0.00	0.00	0.00	0.00
32XX Enterprise Services	76,138.17	76,138.17	0.00	0.00	0.00	0.00
33XX Community Services	2,874.95	2,874.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,384.97	14,384.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,962.41	51,962.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	843.10	0.00	0.00	843.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	243,534.37	224,963.97	0.00	18,570.40	0.00	0.00
Totals	10,234,929.46	9,145,832.19	426,237.48	147,833.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,234,929.46					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 1043 Rocky Boy Public Schools

1229 Rocky Boy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	931,182.71	931,182.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	178,234.10	178,234.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,799.07	54,799.07	0.00	0.00	0.00	0.00
222X Educational Media Services	111,738.72	111,738.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,435.13	90,435.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,899.64	126,899.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,286.82	0.00	66,286.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	237,944.33	237,944.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,437.12	80,557.12	0.00	32,880.00	0.00	0.00
31XX Food Services	38,906.09	21,484.84	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,666.34	15,666.34	0.00	0.00	0.00	0.00
33XX Community Services	1,423.09	1,423.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,696.91	23,696.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,495.94	135,495.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,227.84	0.00	0.00	6,227.84	0.00	0.00
Totals	2,132,373.85	2,009,557.94	66,286.82	39,107.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,132,373.85					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1207 Rocky Boy Elem	Indirect/Direct	426,237.48 / 9,145,832.19	4.66%		
LE 1229 Rocky Boy H S	Indirect/Direct	66,286.82 / 2,009,557.94	3.30%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1207 Rocky Boy Elem	0.0755	0.0749	0.0763	0.0755	4.66%
1229 Rocky Boy H S	0.0755	0.0749	0.0763	0.0755	3.30%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1207 Rocky Boy Elem	0.0822	0.0954	0.0951	0.0909	
1229 Rocky Boy H S	0.0822	0.0954	0.0951	0.0909	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1207 Rocky Boy Elem	0.0822	0.0954	0.0951	0.0909	
1229 Rocky Boy H S	0.0822	0.0954	0.0951	0.0909	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1207 Rocky Boy Elem	7.79%	
1229 Rocky Boy H S	7.54%	

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

		2021	SS Reclaasified Rate
1043 Rocky Boy Public Schools	**Your Preliminary Rate by School System (SS) is:**	**7.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 1049 Gildford Colony Elem

1217 Gildford Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	162,386.86	150,206.87	0.00	12,179.99	0.00	0.00
222X Educational Media Services	901.82	901.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,588.50	0.00	23,588.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,583.53	17,583.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	200.00	200.00	0.00	0.00	0.00	0.00
31XX Food Services	75,568.72	0.00	0.00	5,000.00	0.00	0.00
34XX Extracurricular - Activities	3,386.11	3,386.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	648.13	0.00	0.00	648.13	0.00	0.00
Totals	284,263.67	172,278.33	23,588.50	17,828.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	284,263.67					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1217 Gildford Colony Elem	Indirect/Direct	23,588.50 / 172,278.33	13.69%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1217 Gildford Colony Elem	0.0701	0.0758	0.0687	0.0763	13.69%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1217 Gildford Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1217 Gildford Colony Elem	0.0701	0.0758	0.0687	0.0763	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1217 Gildford Colony Elem	8.13%	

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

		2021	SS Reclaasified Rate
1049 Gildford Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**8.13%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 1071 North Star Public Schools

1233 North Star Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	796,043.67	796,043.67	0.00	0.00	0.00	0.00
222X Educational Media Services	21,175.03	21,175.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,492.78	99,492.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,129.51	72,129.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,080.04	14,704.83	26,375.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	209,822.92	204,822.92	0.00	5,000.00	0.00	0.00
27XX Student Transportation Services	171,729.93	120,104.93	0.00	51,625.00	0.00	0.00
31XX Food Services	138,108.11	39,605.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,290.02	7,290.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,120.03	0.00	0.00	2,120.03	0.00	0.00
Totals	1,558,992.04	1,375,369.58	26,375.21	58,745.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,558,992.04					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21 Hill 1071 North Star Public Schools

1234 North Star HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	460,020.70	460,020.70	0.00	0.00	0.00	0.00
222X Educational Media Services	20,809.15	20,809.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,960.92	102,960.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,235.24	69,235.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,134.89	14,704.83	26,430.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	266,605.63	246,796.63	0.00	19,809.00	0.00	0.00
27XX Student Transportation Services	173,414.31	121,789.31	0.00	51,625.00	0.00	0.00
31XX Food Services	48,185.06	44,973.44	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,362.46	1,362.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,634.62	18,634.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,271.37	77,271.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,861.26	0.00	0.00	35,861.26	0.00	0.00
Totals	1,315,495.61	1,178,558.67	26,430.06	107,295.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,315,495.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1233 North Star Elem	Indirect/Direct	26,375.21 / 1,375,369.58	1.92%		
LE 1234 North Star HS	Indirect/Direct	26,430.06 / 1,178,558.67	2.24%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1233 North Star Elem	0.0134	0.0138	0.0142	0.0142	1.92%
1234 North Star HS	0.0134	0.0138	0.0142	0.0142	2.24%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1233 North Star Elem	0.0000	0.0000	0.0000	0.0000	
1234 North Star HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1233 North Star Elem	0.0134	0.0138	0.0142	0.0142	
1234 North Star HS	0.0134	0.0138	0.0142	0.0142	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1233 North Star Elem	1.42%	
1234 North Star HS	1.48%	

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

		2021	SS Reclaasified Rate
1071 North Star Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.45%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,784,126.76	1,742,583.76	0.00	41,543.00	0.00	0.00
21XX Support Services - Students	214,474.15	214,474.15	0.00	0.00	0.00	0.00
222X Educational Media Services	68,657.07	68,657.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,580.87	145,580.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,718.80	99,718.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,037.38	8,102.74	51,934.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,290.29	217,290.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,174.05	151,174.05	0.00	0.00	0.00	0.00
31XX Food Services	187,808.41	111,657.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,450.65	22,450.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,869.27	27,869.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	192,818.00	0.00	0.00	192,818.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,139.02	0.00	0.00	4,139.02	0.00	0.00
9999 Undistributed	1,115.59	1,115.59	0.00	0.00	0.00	0.00
Totals	3,177,260.31	2,810,674.60	51,934.64	238,500.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,177,260.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0452 Clancy Elem	Indirect/Direct	51,934.64 / 2,810,674.60	1.85%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0452 Clancy Elem	0.0203	0.0204	0.0207	0.0183	1.85%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0452 Clancy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0452 Clancy Elem	0.0203	0.0204	0.0207	0.0183	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0452 Clancy Elem	1.87%	

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

		2021	SS Reclaasified Rate
0584 Clancy Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.87%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,649,105.21	1,647,747.16	0.00	1,358.05	0.00	0.00
21XX Support Services - Students	49,532.68	49,532.68	0.00	0.00	0.00	0.00
222X Educational Media Services	26,944.22	26,944.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,198.87	115,198.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	134,347.48	134,347.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,648.96	5,428.94	43,220.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	251,894.00	251,894.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	199,810.92	199,810.92	0.00	0.00	0.00	0.00
31XX Food Services	218,749.99	108,875.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	880.09	880.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,858.18	24,858.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	46,170.31	0.00	0.00	46,170.31	0.00	0.00
Totals	2,766,140.91	2,565,517.87	43,220.02	47,528.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,766,140.91					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	874,902.49	873,804.44	0.00	1,098.05	0.00	0.00
21XX Support Services - Students	172,825.45	172,825.45	0.00	0.00	0.00	0.00
222X Educational Media Services	26,027.47	26,027.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,537.53	90,537.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,702.08	90,702.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,600.87	5,425.63	42,175.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,325.59	170,067.11	0.00	12,258.48	0.00	0.00
27XX Student Transportation Services	109,733.75	109,733.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,345.31	14,345.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,582.51	104,582.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,634.74	0.00	0.00	1,634.74	0.00	0.00
Totals	1,715,217.79	1,658,051.28	42,175.24	14,991.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,715,217.79					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0453 Whitehall Elem	Indirect/Direct	43,220.02 / 2,565,517.87	1.68%		
LE 0454 Whitehall H S	Indirect/Direct	42,175.24 / 1,658,051.28	2.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0453 Whitehall Elem	0.0171	0.0174	0.0170	0.0172	1.68%
0454 Whitehall H S	0.0171	0.0174	0.0170	0.0172	2.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0453 Whitehall Elem	0.0171	0.0174	0.0170	0.0172	
0454 Whitehall H S	0.0171	0.0174	0.0170	0.0172	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0453 Whitehall Elem	0.0171	0.0174	0.0170	0.0172	
0454 Whitehall H S	0.0171	0.0174	0.0170	0.0172	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0453 Whitehall Elem	1.62%	
0454 Whitehall H S	1.79%	

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

		2021	SS Reclaasified Rate
0585 Whitehall Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.71%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0586 Basin Elementary

0455 Basin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	185,716.81	185,716.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	368.10	368.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,273.95	0.00	21,273.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,091.92	29,091.92	0.00	0.00	0.00	0.00
31XX Food Services	64.45	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,717.25	1,717.25	0.00	0.00	0.00	0.00
Totals	238,232.48	216,894.08	21,273.95	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	238,232.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0455 Basin Elem	Indirect/Direct	21,273.95 / 216,894.08	9.81%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0455 Basin Elem	0.0492	0.0509	0.0554	0.0524	9.81%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0455 Basin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0455 Basin Elem	0.0492	0.0509	0.0554	0.0524	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0455 Basin Elem	5.81%	

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

		2021	SS Reclaasified Rate
0586 Basin Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.81%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0587 Boulder Elementary

0456 Boulder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,581,276.63	1,581,276.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,231.47	26,231.47	0.00	0.00	0.00	0.00
222X Educational Media Services	71,358.24	71,358.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,177.89	34,177.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	182,798.52	182,798.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,028.29	25,528.61	65,499.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,607.27	259,607.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	77,843.53	77,843.53	0.00	0.00	0.00	0.00
31XX Food Services	223,238.15	108,030.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,277.82	12,277.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,279.98	32,279.98	0.00	0.00	0.00	0.00
Totals	2,592,117.79	2,411,410.01	65,499.68	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,592,117.79					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0456 Boulder Elem	Indirect/Direct	65,499.68 / 2,411,410.01	2.72%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0456 Boulder Elem	0.0138	0.0148	0.0143	0.0153	2.72%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0456 Boulder Elem	0.0000	0.0000	0.0143	0.0153	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0456 Boulder Elem	0.0138	0.0148	0.0143	0.0153	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0456 Boulder Elem	1.62%	

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

		2021	SS Reclaasified Rate
0587 Boulder Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.62%**	
	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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	313,939.71	313,939.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,802.19	2,533.58	48,268.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,227.85	73,227.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,346.47	55,346.47	0.00	0.00	0.00	0.00
31XX Food Services	1,310.53	0.00	0.00	0.00	0.00	0.00
33XX Community Services	6,559.32	6,559.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,353.92	3,353.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	941.36	941.36	0.00	0.00	0.00	0.00
Totals	505,481.35	455,902.21	48,268.61	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	505,481.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0458 Cardwell Elem	Indirect/Direct	48,268.61 / 455,902.21	10.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0458 Cardwell Elem	0.0459	0.0493	0.0447	0.0541	10.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0458 Cardwell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0458 Cardwell Elem	0.0459	0.0493	0.0447	0.0541	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0458 Cardwell Elem	5.70%	

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

		2021	SS Reclaasified Rate
0589 Cardwell Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.70%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 0591 Montana City Elementary

0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,658,935.23	2,658,935.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	157,275.77	157,275.77	0.00	0.00	0.00	0.00
222X Educational Media Services	313,425.70	313,425.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	309,779.93	309,779.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,322.04	163,322.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,750.37	0.00	75,750.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,434.04	299,434.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	144,863.46	144,863.46	0.00	0.00	0.00	0.00
31XX Food Services	214,439.61	112,806.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,815.96	2,815.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,106.25	30,106.25	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	90,659.27	0.00	0.00	0.00	90,659.27	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,738.98	0.00	0.00	5,738.98	0.00	0.00
Totals	4,466,546.61	4,192,764.44	75,750.37	5,738.98	90,659.27	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,466,546.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0460 Montana City Elem	Indirect/Direct	75,750.37 / 4,192,764.44	1.81%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0460 Montana City Elem	0.0153	0.0158	0.0151	0.0151	1.81%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0460 Montana City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0460 Montana City Elem	0.0153	0.0158	0.0151	0.0151	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0460 Montana City Elem	1.51%	

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

		2021	SS Reclaasified Rate
0591 Montana City Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.51%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

22 Jefferson 1033 Jefferson High School

0457 Jefferson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,809,040.97	1,764,673.97	0.00	44,367.00	0.00	0.00
21XX Support Services - Students	87,637.04	87,637.04	0.00	0.00	0.00	0.00
222X Educational Media Services	73,138.38	73,138.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,117.56	160,117.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,912.15	163,912.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	167,030.77	52,890.61	114,140.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	307,687.84	307,687.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	198,711.91	198,711.91	0.00	0.00	0.00	0.00
31XX Food Services	19,411.85	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,087.64	53,087.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	241,354.96	241,354.96	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,186.53	0.00	0.00	0.00	8,186.53	0.00
Totals	3,289,317.60	3,103,212.06	114,140.16	44,367.00	8,186.53	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,289,317.60					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0457 Jefferson H S	Indirect/Direct	114,140.16 / 3,103,212.06	3.68%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0457 Jefferson H S	0.0231	0.0233	0.0232	0.0254	3.68%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0457 Jefferson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0457 Jefferson H S	0.0231	0.0233	0.0232	0.0254	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0457 Jefferson H S	2.50%	

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

		2021	SS Reclaasified Rate
1033 Jefferson High School	**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.

** "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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

23 Judith Basin 0593 Stanford K-12 Schools

0464 Stanford K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,166,723.18	1,166,723.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,533.72	46,533.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,699.15	1,699.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,459.62	180,459.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,178.98	2,178.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,861.88	13,032.41	56,829.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	232,995.75	232,995.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	224,162.84	148,936.84	0.00	75,226.00	0.00	0.00
31XX Food Services	97,932.57	60,741.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,112.81	3,112.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,993.46	31,993.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,217.65	0.00	0.00	4,217.65	0.00	0.00
Totals	2,061,871.61	1,888,407.35	56,829.47	79,443.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,061,871.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0464 Stanford K-12 Schools	Indirect/Direct	56,829.47 / 1,888,407.35	3.01%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0464 Stanford K-12 Schools	0.0257	0.0269	0.0262	0.0276	3.01%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0464 Stanford K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0464 Stanford K-12 Schools	0.0257	0.0269	0.0262	0.0276	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0464 Stanford K-12 Schools	2.59%	

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

		2021	SS Reclaasified Rate
0593 Stanford K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.59%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

23 Judith Basin 0597 Hobson K-12 Schools

0469 Hobson K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,031,458.38	1,029,263.38	0.00	2,195.00	0.00	0.00
21XX Support Services - Students	4,700.00	4,700.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,633.38	1,633.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,261.50	160,261.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,256.05	10,016.82	61,239.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	223,883.29	218,888.29	0.00	4,995.00	0.00	0.00
27XX Student Transportation Services	313,909.65	103,731.65	0.00	210,178.00	0.00	0.00
31XX Food Services	92,188.01	42,695.92	0.00	699.00	0.00	0.00
34XX Extracurricular - Activities	12,675.58	12,675.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,233.48	60,233.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	139.84	0.00	0.00	139.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,209.08	0.00	0.00	3,209.08	0.00	0.00
Totals	1,975,548.24	1,644,100.00	61,239.23	221,415.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,975,548.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0469 Hobson K-12 Schools	Indirect/Direct	61,239.23 / 1,644,100.00	3.72%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0469 Hobson K-12 Schools	0.0187	0.0186	0.0184	0.0209	3.72%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0469 Hobson K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0469 Hobson K-12 Schools	0.0187	0.0186	0.0184	0.0209	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0469 Hobson K-12 Schools	2.16%	

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

		2021	SS Reclaasified Rate
0597 Hobson K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.16%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0472 Geyser Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	307,128.15	307,128.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,870.00	13,870.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,564.64	2,564.64	0.00	0.00	0.00	0.00
222X Educational Media Services	20,188.74	20,188.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,768.92	77,768.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,128.48	1,467.46	24,661.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,010.20	97,010.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,502.35	52,002.35	0.00	43,500.00	0.00	0.00
31XX Food Services	40,900.79	26,347.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,355.62	2,355.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,750.59	16,750.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,951.60	0.00	0.00	6,951.60	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	294.93	0.00	0.00	0.00	294.93	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	641.82	0.00	0.00	641.82	0.00	0.00
Totals	708,056.83	617,454.57	24,661.02	51,093.42	294.93	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	708,056.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0473 Geyser H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	231,195.10	231,195.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,579.25	21,579.25	0.00	0.00	0.00	0.00
222X Educational Media Services	19,069.94	19,069.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,291.73	95,291.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,226.95	1,467.46	38,759.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,547.59	108,547.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,165.54	45,665.54	0.00	43,500.00	0.00	0.00
31XX Food Services	30,446.40	16,952.35	0.00	0.00	0.00	0.00
33XX Community Services	800.00	800.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,706.57	12,706.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,472.26	24,472.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,565.71	0.00	0.00	10,565.71	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	550.13	0.00	0.00	550.13	0.00	0.00
Totals	684,617.17	577,747.79	38,759.49	54,615.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	684,617.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0472 Geyser Elem	Indirect/Direct	24,661.02 / 617,454.57	3.99%		
LE 0473 Geyser H S	Indirect/Direct	38,759.49 / 577,747.79	6.71%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0472 Geyser Elem	0.0295	0.0297	0.0302	0.0304	3.99%
0473 Geyser H S	0.0295	0.0297	0.0302	0.0304	6.71%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0472 Geyser Elem	0.0000	0.0000	0.0000	0.0000	
0473 Geyser H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0472 Geyser Elem	0.0295	0.0297	0.0302	0.0304	
0473 Geyser H S	0.0295	0.0297	0.0302	0.0304	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0472 Geyser Elem	3.03%	
0473 Geyser H S	3.55%	

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

		2021	SS Reclaasified Rate
0600 Geyser Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.29%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0601 Arlee Public Schools

0474 Arlee Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,091,107.72	3,077,178.72	0.00	13,929.00	0.00	0.00
21XX Support Services - Students	90,098.10	90,098.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	130,361.58	119,386.43	0.00	10,975.15	0.00	0.00
222X Educational Media Services	97,030.21	97,030.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,359.20	100,359.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	254,885.84	254,885.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	115,199.27	0.00	115,199.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	466,751.50	466,751.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	263,918.59	231,175.09	0.00	32,743.50	0.00	0.00
31XX Food Services	316,185.89	157,967.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,768.59	34,768.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	164,708.83	0.00	0.00	164,708.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	68,520.47	0.00	0.00	0.00	68,520.47	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,468.26	0.00	0.00	8,468.26	0.00	0.00
Totals	5,202,364.05	4,629,601.27	115,199.27	230,824.74	68,520.47	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,202,364.05					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0601 Arlee Public Schools

0475 Arlee H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,073,532.96	1,070,598.96	0.00	2,934.00	0.00	0.00
21XX Support Services - Students	63,049.25	63,049.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,748.98	32,200.63	0.00	2,548.35	0.00	0.00
222X Educational Media Services	52,049.63	52,049.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,605.83	57,605.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	124,474.18	124,474.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,880.12	0.00	51,880.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	216,364.43	216,364.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,584.49	100,182.99	0.00	76,401.50	0.00	0.00
31XX Food Services	3,208.09	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,254.20	23,254.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,338.81	148,338.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	144,447.06	0.00	0.00	144,447.06	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	34,087.82	0.00	0.00	0.00	34,087.82	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,233.69	0.00	0.00	9,233.69	0.00	0.00
Totals	2,212,859.54	1,888,118.91	51,880.12	235,564.60	34,087.82	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,212,859.54					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0474 Arlee Elem	Indirect/Direct	115,199.27 / 4,629,601.27	2.49%		
LE 0475 Arlee H S	Indirect/Direct	51,880.12 / 1,888,118.91	2.75%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0474 Arlee Elem	0.0258	0.0249	0.0244	0.0243	2.49%
0475 Arlee H S	0.0258	0.0249	0.0244	0.0243	2.75%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0474 Arlee Elem	0.0277	0.0268	0.0261	0.0264	
0475 Arlee H S	0.0277	0.0268	0.0261	0.0264	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0474 Arlee Elem	0.0277	0.0268	0.0261	0.0264	
0475 Arlee H S	0.0277	0.0268	0.0261	0.0264	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0474 Arlee Elem	2.51%	
0475 Arlee H S	2.56%	

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

		2021	SS Reclaasified Rate
0601 Arlee Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.54%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0603 Polson Public Schools

0477 Polson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	9,121,179.50	9,121,179.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	412,992.17	412,992.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	110,839.78	110,839.78	0.00	0.00	0.00	0.00
222X Educational Media Services	368,234.11	368,234.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	185,062.00	185,062.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	745,438.53	745,438.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,912.30	36,961.61	83,950.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	778,218.08	749,054.57	0.00	29,163.51	0.00	0.00
27XX Student Transportation Services	738,218.59	604,275.65	0.00	133,942.94	0.00	0.00
33XX Community Services	170.34	170.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,460.84	11,460.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,188.34	104,188.34	0.00	0.00	0.00	0.00
Totals	12,696,914.58	12,449,857.44	83,950.69	163,106.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	12,696,914.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0603 Polson Public Schools

0478 Polson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,151,296.22	3,144,117.47	0.00	7,178.75	0.00	0.00
21XX Support Services - Students	107,443.30	107,443.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49,553.15	49,553.15	0.00	0.00	0.00	0.00
222X Educational Media Services	177,592.25	177,592.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,072.92	98,072.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	352,245.44	352,245.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,157.79	24,173.97	50,983.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	533,917.56	521,417.56	0.00	12,500.00	0.00	0.00
27XX Student Transportation Services	463,844.42	346,007.09	0.00	117,837.33	0.00	0.00
31XX Food Services	710,307.79	339,133.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	87,956.44	87,956.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	306,704.32	306,704.32	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	279.34	0.00	0.00	0.00	279.34	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	205,000.00	0.00	0.00	205,000.00	0.00	0.00
Totals	6,319,370.94	5,554,417.32	50,983.82	342,516.08	279.34	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,319,370.94					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0477 Polson Elem	Indirect/Direct	83,950.69 / 12,449,857.44	0.67%		
LE 0478 Polson H S	Indirect/Direct	50,983.82 / 5,554,417.32	0.92%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0477 Polson Elem	0.0278	0.0268	0.0250	0.0226	0.67%
0478 Polson H S	0.0278	0.0268	0.0250	0.0226	0.92%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0477 Polson Elem	0.0000	0.0000	0.0000	0.0000	
0478 Polson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0477 Polson Elem	0.0278	0.0268	0.0250	0.0226	
0478 Polson H S	0.0278	0.0268	0.0250	0.0226	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0477 Polson Elem	2.07%	
0478 Polson H S	2.12%	

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

		2021	SS Reclaasified Rate
0603 Polson Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.10%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0605 St Ignatius K-12 Schools

0481 St Ignatius K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,860,954.23	3,860,954.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,327.06	51,327.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,083.71	13,083.71	0.00	0.00	0.00	0.00
222X Educational Media Services	108,720.39	108,720.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	219,564.74	219,564.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	319,095.40	319,095.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	292,414.81	3,671.04	288,743.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	600,746.87	600,746.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	477,523.89	477,523.89	0.00	0.00	0.00	0.00
31XX Food Services	384,770.94	181,907.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	182,484.61	182,484.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,340.65	0.00	0.00	2,340.65	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	98,896.78	0.00	0.00	98,896.78	0.00	0.00
Totals	6,611,924.08	6,019,079.74	288,743.77	101,237.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,611,924.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0481 St Ignatius K-12 Schools	Indirect/Direct	288,743.77 / 6,019,079.74	4.80%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0481 St Ignatius K-12 Schools	0.0430	0.0442	0.0433	0.0419	4.80%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0481 St Ignatius K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0481 St Ignatius K-12 Schools	0.0430	0.0442	0.0433	0.0419	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0481 St Ignatius K-12 Schools	4.19%	

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

		2021	SS Reclaasified Rate
0605 St Ignatius K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.19%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0607 Valley View Elementary

0483 Valley View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	222,619.04	222,619.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,427.04	23,427.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,752.88	1,752.88	0.00	0.00	0.00	0.00
222X Educational Media Services	1,538.19	1,538.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	781.21	781.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,990.01	1,990.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,883.54	0.00	39,883.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,406.40	33,974.42	0.00	4,431.98	0.00	0.00
31XX Food Services	17,442.91	534.88	0.00	0.00	0.00	0.00
Totals	347,841.22	286,617.67	39,883.54	4,431.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	347,841.22					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0483 Valley View Elem	Indirect/Direct	39,883.54 / 286,617.67	13.92%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0483 Valley View Elem	0.1252	0.1308	0.1323	0.1324	13.92%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0483 Valley View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0483 Valley View Elem	0.1252	0.1308	0.1323	0.1324	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0483 Valley View Elem	12.54%	

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

		2021	SS Reclaasified Rate
0607 Valley View Elementary	**Your Preliminary Rate by School System (SS) is:**	**12.54%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 0610 Swan Lake-Salmon Elem

0486 Swan Lake-Salmon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	74,575.01	74,171.51	0.00	403.50	0.00	0.00
25XX Support Services - Business	14,965.07	0.00	14,965.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,340.30	17,450.15	0.00	890.15	0.00	0.00
27XX Student Transportation Services	2,215.64	2,215.64	0.00	0.00	0.00	0.00
Totals	110,096.02	93,837.30	14,965.07	1,293.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	110,096.02					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0486 Swan Lake-Salmon Elem	Indirect/Direct	14,965.07 / 93,837.30	15.95%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0486 Swan Lake-Salmon Elem	0.1534	0.1587	0.1432	0.1572	15.95%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0486 Swan Lake-Salmon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0486 Swan Lake-Salmon Elem	0.1534	0.1587	0.1432	0.1572	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0486 Swan Lake-Salmon Elem	14.67%	

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

		2021	SS Reclaasified Rate
0610 Swan Lake-Salmon Elem	**Your Preliminary Rate by School System (SS) is:**	**14.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 1037 Ronan Public Schools

1199 Ronan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,153,432.82	7,153,432.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	954,665.61	954,665.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	193,670.33	193,670.33	0.00	0.00	0.00	0.00
222X Educational Media Services	257,327.05	257,327.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	288,680.22	288,680.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	970,406.93	970,406.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	401,745.05	26,962.25	374,782.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,121,381.38	1,084,008.14	0.00	37,373.24	0.00	0.00
27XX Student Transportation Services	740,132.88	497,106.98	0.00	243,025.90	0.00	0.00
31XX Food Services	364.50	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,955.83	6,955.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,078.89	97,078.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,584.57	0.00	0.00	30,584.57	0.00	0.00
9999 Undistributed	1,057.57	1,057.57	0.00	0.00	0.00	0.00
Totals	12,217,483.63	11,531,352.62	374,782.80	310,983.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	12,217,483.63					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 1037 Ronan Public Schools

1200 Ronan H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,549,086.44	1,549,086.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	141,746.78	141,746.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	52,750.52	52,750.52	0.00	0.00	0.00	0.00
222X Educational Media Services	102,191.52	102,191.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,431.87	97,431.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	422,050.74	422,050.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,948.75	7,242.09	117,706.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	385,471.21	367,900.15	0.00	17,571.06	0.00	0.00
27XX Student Transportation Services	422,614.95	192,939.66	0.00	229,675.29	0.00	0.00
31XX Food Services	970,776.61	504,519.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85,881.81	85,881.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	290,350.92	289,250.93	0.00	1,099.99	0.00	0.00
9999 Undistributed	1,057.82	1,057.82	0.00	0.00	0.00	0.00
Totals	4,646,359.94	3,814,050.30	117,706.66	248,346.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,646,359.94					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1199 Ronan Elem	Indirect/Direct	374,782.80 / 11,531,352.62	3.25%		
LE 1200 Ronan H S	Indirect/Direct	117,706.66 / 3,814,050.30	3.09%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1199 Ronan Elem	0.0370	0.0364	0.0367	0.0342	3.25%
1200 Ronan H S	0.0370	0.0364	0.0367	0.0342	3.09%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1199 Ronan Elem	0.0384	0.0378	0.0367	0.0342	
1200 Ronan H S	0.0384	0.0378	0.0367	0.0342	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1199 Ronan Elem	0.0384	0.0378	0.0367	0.0342	
1200 Ronan H S	0.0384	0.0378	0.0367	0.0342	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1199 Ronan Elem	3.41%	
1200 Ronan H S	3.38%	

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

		2021	SS Reclaasified Rate
1037 Ronan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.40%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 1042 Charlo Public Schools

1205 Charlo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	944,613.42	944,613.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,541.72	36,541.72	0.00	0.00	0.00	0.00
222X Educational Media Services	39,123.58	39,123.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,224.01	57,224.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,035.54	68,035.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,255.14	2,029.44	83,225.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,873.97	200,873.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,657.90	102,657.90	0.00	0.00	0.00	0.00
31XX Food Services	133,478.49	69,753.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,270.37	30,270.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	48,088.62	0.00	0.00	48,088.62	0.00	0.00
Totals	1,746,162.76	1,551,123.03	83,225.70	48,088.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,746,162.76					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 1042 Charlo Public Schools

1206 Charlo H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	545,578.47	545,578.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,872.74	33,872.74	0.00	0.00	0.00	0.00
222X Educational Media Services	38,945.93	38,945.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,598.88	54,598.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,684.14	67,684.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,438.53	2,029.43	64,409.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,522.80	192,522.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,897.61	107,897.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,466.19	13,466.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,146.73	102,146.73	0.00	0.00	0.00	0.00
Totals	1,223,152.02	1,158,742.92	64,409.10	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,223,152.02					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1205 Charlo Elem	Indirect/Direct	83,225.70 / 1,551,123.03	5.37%		
LE 1206 Charlo H S	Indirect/Direct	64,409.10 / 1,158,742.92	5.56%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1205 Charlo Elem	0.0430	0.0428	0.0433	0.0427	5.37%
1206 Charlo H S	0.0430	0.0428	0.0433	0.0427	5.56%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	
1206 Charlo H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1205 Charlo Elem	0.0430	0.0428	0.0433	0.0427	
1206 Charlo H S	0.0430	0.0428	0.0433	0.0427	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1205 Charlo Elem	4.28%	
1206 Charlo H S	4.32%	

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

		2021	SS Reclaasified Rate
1042 Charlo Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.30%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

24 Lake 1046 Upper West Shore Elem

1211 Upper West Shore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	329,598.81	329,598.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,300.41	38,300.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,087.67	4,087.67	0.00	0.00	0.00	0.00
222X Educational Media Services	3,581.36	3,581.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,511.30	6,511.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,896.24	85,896.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,240.30	0.00	75,240.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,607.82	60,607.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,990.12	2,990.12	0.00	0.00	0.00	0.00
31XX Food Services	1,105.50	0.00	0.00	0.00	0.00	0.00
33XX Community Services	15,920.80	15,920.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,627.84	0.00	0.00	58,627.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,225.00	0.00	0.00	5,225.00	0.00	0.00
Totals	687,693.17	547,494.53	75,240.30	63,852.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	687,693.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1211 Upper West Shore Elem	Indirect/Direct	75,240.30 / 547,494.53	13.74%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1211 Upper West Shore Elem	0.1210	0.1205	0.1221	0.1193	13.74%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1211 Upper West Shore Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1211 Upper West Shore Elem	0.1210	0.1205	0.1221	0.1193	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1211 Upper West Shore Elem	11.79%	

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

		2021	SS Reclaasified Rate
1046 Upper West Shore Elem	**Your Preliminary Rate by School System (SS) is:**	**11.79%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0611 Helena Public Schools

0487 Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	32,606,111.60	32,606,111.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,621,532.39	5,621,532.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	113,982.45	113,982.45	0.00	0.00	0.00	0.00
222X Educational Media Services	1,396,938.97	1,396,938.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	609,267.91	609,267.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,338,584.52	3,333,529.52	0.00	5,055.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	246,719.14	0.00	208,207.64	38,511.50	0.00	0.00
25XX Support Services - Business	1,154,323.39	13,807.84	1,108,488.15	32,027.40	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,336,585.93	4,332,745.93	0.00	3,840.00	0.00	0.00
27XX Student Transportation Services	3,153,838.07	3,141,463.07	0.00	12,375.00	0.00	0.00
31XX Food Services	2,696,761.98	63,210.72	0.00	0.00	0.00	0.00
32XX Enterprise Services	109,245.02	109,245.02	0.00	0.00	0.00	0.00
33XX Community Services	69,031.55	69,031.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,820.71	34,820.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,921.90	79,921.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,668.66	0.00	0.00	5,668.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	179,862.95	179,862.95	0.00	0.00	0.00	0.00
Totals	55,753,197.14	51,705,472.53	1,316,695.79	97,477.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	55,753,197.14					

25 Lewis & Clark 0611 Helena Public Schools

0488 Helena H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	19,434,421.82	19,404,461.80	0.00	29,960.02	0.00	0.00
21XX Support Services - Students	1,486,304.30	1,486,304.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	79,111.09	79,111.09	0.00	0.00	0.00	0.00
222X Educational Media Services	440,099.65	440,099.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	380,713.59	380,713.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,090,913.82	2,090,913.82	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	176,460.42	0.00	136,697.60	39,762.82	0.00	0.00
25XX Support Services - Business	841,783.62	19,138.46	801,293.56	21,351.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,471,299.37	2,468,739.37	0.00	2,560.00	0.00	0.00
27XX Student Transportation Services	1,126,854.68	1,114,479.68	0.00	12,375.00	0.00	0.00
33XX Community Services	58,548.25	58,548.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	280,272.06	280,272.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,061,731.27	1,061,731.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	866.25	0.00	0.00	866.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	548,516.12	41,726.39	0.00	506,789.73	0.00	0.00
Totals	30,477,896.31	28,926,239.73	937,991.16	613,665.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	30,477,896.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0487 Helena Elem	Indirect/Direct	1,316,695.79 / 51,705,472.53	2.55%		
LE 0488 Helena H S	Indirect/Direct	937,991.16 / 28,926,239.73	3.24%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0487 Helena Elem	0.0413	0.0420	0.0424	0.0425	2.55%
0488 Helena H S	0.0413	0.0420	0.0424	0.0425	3.24%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0487 Helena Elem	0.0508	0.0453	0.0452	0.0459	
0488 Helena H S	0.0508	0.0453	0.0452	0.0459	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0487 Helena Elem	0.0508	0.0453	0.0452	0.0459	
0488 Helena H S	0.0508	0.0453	0.0452	0.0459	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0487 Helena Elem	4.04%	
0488 Helena H S	4.17%	

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

		2021	SS Reclaasified Rate
0611 Helena Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.11%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0614 Trinity Elementary

0491 Trinity Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	317,763.36	317,763.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,603.17	1,603.17	0.00	0.00	0.00	0.00
222X Educational Media Services	3,360.41	3,360.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,326.23	10,326.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,719.48	6,106.35	24,613.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,571.13	29,571.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,304.51	64,304.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,756.79	0.00	0.00	2,756.79	0.00	0.00
Totals	460,405.08	433,035.16	24,613.13	2,756.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	460,405.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0491 Trinity Elem	Indirect/Direct	24,613.13 / 433,035.16	5.68%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0491 Trinity Elem	0.0325	0.0347	0.0347	0.0360	5.68%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0491 Trinity Elem	0.0325	0.0347	0.0347	0.0360	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0491 Trinity Elem	0.0325	0.0347	0.0347	0.0360	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0491 Trinity Elem	3.70%	

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

		2021	SS Reclaasified Rate
0614 Trinity Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.70%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0615 East Helena Public Schools

1240 East Helena K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,554,484.29	7,480,759.29	0.00	73,725.00	0.00	0.00
21XX Support Services - Students	769,048.04	769,048.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,183.11	11,183.11	0.00	0.00	0.00	0.00
222X Educational Media Services	244,890.91	244,890.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	371,346.21	337,298.21	0.00	34,048.00	0.00	0.00
24XX Support Services - School Administration	550,032.65	550,032.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	342,765.37	0.00	342,765.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	600,670.14	593,894.14	0.00	6,776.00	0.00	0.00
27XX Student Transportation Services	593,539.65	434,095.65	0.00	159,444.00	0.00	0.00
31XX Food Services	696,211.93	352,477.56	0.00	115,145.23	0.00	0.00
35XX Extracurricular - Athletics	25,543.03	25,543.03	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	395.42	0.00	0.00	0.00	395.42	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,712.65	0.00	0.00	14,712.65	0.00	0.00
Totals	11,774,823.40	10,799,222.59	342,765.37	403,850.88	395.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,774,823.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1240 East Helena K-12	Indirect/Direct	342,765.37 / 10,799,222.59	3.17%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1240 East Helena K-12	0.0166	0.0193	0.0185	0.0206	3.17%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1240 East Helena K-12	0.0166	0.0193	0.0185	0.0206	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	1240 East Helena K-12	0.0166	0.0193	0.0185	0.0206	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	1240 East Helena K-12	2.03%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0615 East Helena Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.03%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0618 Wolf Creek Elementary

0495 Wolf Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	103,055.14	103,055.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,418.09	2,418.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,559.71	0.00	17,559.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,135.84	25,135.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,832.98	5,832.98	0.00	0.00	0.00	0.00
31XX Food Services	20,851.91	16,805.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,525.00	0.00	0.00	20,525.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,135.15	0.00	0.00	1,135.15	0.00	0.00
Totals	196,513.82	153,248.02	17,559.71	21,660.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	196,513.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0495 Wolf Creek Elem	Indirect/Direct	17,559.71 / 153,248.02	11.46%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0495 Wolf Creek Elem	0.0714	0.0813	0.0759	0.0786	11.46%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0495 Wolf Creek Elem	0.0714	0.0813	0.0759	0.0786	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0495 Wolf Creek Elem	8.01%	

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

		2021	SS Reclaasified Rate
0618 Wolf Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.01%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0621 Auchard Creek Elementary

0498 Auchard Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	109,888.30	109,888.30	0.00	0.00	0.00	0.00
222X Educational Media Services	2,200.00	2,200.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,168.86	7,168.86	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,279.96	3,279.96	0.00	0.00	0.00	0.00
31XX Food Services	26,908.54	0.00	0.00	0.00	0.00	0.00
Totals	149,445.66	122,537.12	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	149,445.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0498 Auchard Creek Elem	Indirect/Direct	0.00 / 122,537.12	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0498 Auchard Creek Elem	0.00%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0621 Auchard Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0624 Lincoln K-12 Schools

1221 Lincoln K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,332,126.47	1,332,126.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,650.56	1,650.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	69,179.56	69,179.56	0.00	0.00	0.00	0.00
222X Educational Media Services	29,731.86	29,731.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,278.66	180,278.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,320.20	57,320.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,886.18	1,996.55	61,889.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,226.82	158,226.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,020.62	74,020.62	0.00	0.00	0.00	0.00
31XX Food Services	114,175.75	65,068.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,559.15	2,559.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,753.44	96,261.44	0.00	3,492.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	146,111.56	7,489.17	0.00	138,622.39	0.00	0.00
Totals	2,329,020.83	2,075,909.13	61,889.63	142,114.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,329,020.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1221 Lincoln K-12 Schools	Indirect/Direct	61,889.63 / 2,075,909.13	2.98%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1221 Lincoln K-12 Schools	0.0199	0.0212	0.0217	0.0213	2.98%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1221 Lincoln K-12 Schools	0.0199	0.0212	0.0217	0.0213	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1221 Lincoln K-12 Schools	0.0199	0.0212	0.0217	0.0213	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1221 Lincoln K-12 Schools	2.16%	

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

		2021	SS Reclaasified Rate
0624 Lincoln K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.16%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0502 Augusta Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	507,951.20	507,951.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,744.93	1,744.93	0.00	0.00	0.00	0.00
222X Educational Media Services	208.66	208.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,105.43	54,105.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,745.31	58,745.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,787.88	0.00	26,787.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,846.56	111,883.56	0.00	8,963.00	0.00	0.00
27XX Student Transportation Services	53,079.84	53,079.84	0.00	0.00	0.00	0.00
31XX Food Services	34,986.12	25,986.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	343.06	343.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,763.02	6,763.02	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,665.17	0.00	0.00	0.00	3,665.17	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,684.11	0.00	0.00	8,684.11	0.00	0.00
Totals	877,911.29	820,811.13	26,787.88	17,647.11	3,665.17	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	877,911.29					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0503 Augusta H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	391,817.05	391,817.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,744.94	1,744.94	0.00	0.00	0.00	0.00
222X Educational Media Services	248.66	248.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,540.84	55,540.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,643.25	72,643.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,184.60	0.00	29,184.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,809.77	95,846.77	0.00	8,963.00	0.00	0.00
27XX Student Transportation Services	44,019.29	44,019.29	0.00	0.00	0.00	0.00
31XX Food Services	55,937.23	30,217.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,577.02	9,577.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,041.70	46,041.70	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,632.97	0.00	0.00	0.00	3,632.97	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,067.39	0.00	0.00	7,067.39	0.00	0.00
Totals	822,264.71	747,696.93	29,184.60	16,030.39	3,632.97	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	822,264.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0502 Augusta Elem	Indirect/Direct	26,787.88 / 820,811.13	3.26%		
LE 0503 Augusta H S	Indirect/Direct	29,184.60 / 747,696.93	3.90%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0502 Augusta Elem	0.0079	0.0072	0.0124	0.0112	3.26%
0503 Augusta H S	0.0079	0.0072	0.0124	0.0112	3.90%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0502 Augusta Elem	0.0000	0.0000	0.0000	0.0000	
0503 Augusta H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0502 Augusta Elem	0.0079	0.0072	0.0124	0.0112	
0503 Augusta H S	0.0079	0.0072	0.0124	0.0112	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0502 Augusta Elem	1.35%	
0503 Augusta H S	1.48%	

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

		2021	SS Reclaasified Rate
0625 Augusta Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.42%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

26 Liberty 1066 Liberty Elementary

1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	424,991.23	424,991.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	748.00	748.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,679.67	84,679.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	75.00	0.00	75.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	387.64	0.00	0.00	387.64	0.00	0.00
9999 Undistributed	16,689.26	16,689.26	0.00	0.00	0.00	0.00
Totals	527,570.80	527,108.16	75.00	387.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	527,570.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1224 Liberty Elem	Indirect/Direct	75.00 / 527,108.16	0.01%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.01%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1224 Liberty Elem	0.00%	

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

		2021	SS Reclaasified Rate
1066 Liberty Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1236 Chester-Joplin-Inverness El

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,129,456.75	1,129,456.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,158.69	28,158.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,221.99	15,221.99	0.00	0.00	0.00	0.00
222X Educational Media Services	5,104.77	5,104.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,865.37	183,865.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,597.08	50,597.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,559.55	5,542.01	38,017.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,862.05	230,424.55	0.00	16,437.50	0.00	0.00
27XX Student Transportation Services	143,695.17	124,695.17	0.00	19,000.00	0.00	0.00
31XX Food Services	17,647.65	349.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,651.00	3,651.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,901.83	42,901.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,919.00	0.00	0.00	4,919.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,598.78	0.00	0.00	39,598.78	0.00	0.00
Totals	1,955,239.68	1,819,968.98	38,017.54	79,955.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,955,239.68					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1237 Chester-Joplin-Inverness HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	471,903.61	471,903.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,549.41	26,549.41	0.00	0.00	0.00	0.00
222X Educational Media Services	19,043.63	19,043.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,064.01	116,064.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,387.09	26,387.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,089.98	5,542.00	26,547.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,065.22	228,452.72	0.00	16,612.50	0.00	0.00
27XX Student Transportation Services	174,234.53	117,234.53	0.00	57,000.00	0.00	0.00
31XX Food Services	116,988.94	68,820.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,038.02	8,038.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,664.29	87,664.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,919.00	0.00	0.00	4,919.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	35,003.44	0.00	0.00	0.00	35,003.44	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,736.26	0.00	0.00	1,736.26	0.00	0.00
Totals	1,365,687.43	1,175,699.97	26,547.98	80,267.76	35,003.44	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,365,687.43					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1236 Chester-Joplin-Inverness El	Indirect/Direct	38,017.54 / 1,819,968.98	2.09%		
LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	26,547.98 / 1,175,699.97	2.26%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1236 Chester-Joplin-Inverness El	0.0161	0.0163	0.0168	0.0165	2.09%
1237 Chester-Joplin-Inverness HS	0.0161	0.0163	0.0168	0.0165	2.26%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1236 Chester-Joplin-Inverness El	0.0000	0.0000	0.0000	0.0000	
1237 Chester-Joplin-Inverness HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1236 Chester-Joplin-Inverness El	0.0161	0.0163	0.0168	0.0165	
1237 Chester-Joplin-Inverness HS	0.0161	0.0163	0.0168	0.0165	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1236 Chester-Joplin-Inverness El	1.65%	

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

1237 Chester-Joplin-Inverness HS	1.68%	

Line F Average of LE's contained under one School System Code (SS)		**2021**	**SS Reclaasified Rate**
1073 Chester-Joplin-Inverness PS	**Your Preliminary Rate by School System (SS) is:**	**1.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,003,779.93	1,990,490.36	0.00	13,289.57	0.00	0.00
21XX Support Services - Students	53,006.39	53,006.39	0.00	0.00	0.00	0.00
222X Educational Media Services	78,349.03	78,349.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,129.42	110,129.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	257,875.58	257,875.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,118.60	26,471.95	72,646.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,712.77	294,776.71	0.00	8,936.06	0.00	0.00
27XX Student Transportation Services	171,472.10	133,098.59	0.00	38,373.51	0.00	0.00
31XX Food Services	244,234.38	146,309.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,486.40	3,486.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,033.06	27,033.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,487.28	0.00	0.00	40,487.28	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	90,244.17	0.00	0.00	90,244.17	0.00	0.00
Totals	3,482,929.11	3,121,027.39	72,646.65	191,330.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,482,929.11					

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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,111,609.31	1,109,293.54	0.00	2,315.77	0.00	0.00
21XX Support Services - Students	34,507.60	34,507.60	0.00	0.00	0.00	0.00
222X Educational Media Services	56,397.68	56,397.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,227.60	104,227.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,116.37	100,116.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,767.00	28,379.07	71,387.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,885.48	231,949.43	0.00	8,936.05	0.00	0.00
27XX Student Transportation Services	197,496.78	132,436.52	0.00	65,060.26	0.00	0.00
34XX Extracurricular - Activities	31,817.00	31,817.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,938.26	108,938.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,795.28	0.00	0.00	23,795.28	0.00	0.00
Totals	2,109,558.36	1,938,063.07	71,387.93	100,107.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,109,558.36					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0519 Troy Elem	Indirect/Direct	72,646.65 / 3,121,027.39	2.33%		
LE 0520 Troy H S	Indirect/Direct	71,387.93 / 1,938,063.07	3.68%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0519 Troy Elem	0.0228	0.0230	0.0235	0.0235	2.33%
0520 Troy H S	0.0228	0.0230	0.0235	0.0235	3.68%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0519 Troy Elem	0.0228	0.0230	0.0235	0.0000	
0520 Troy H S	0.0228	0.0230	0.0235	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0519 Troy Elem	0.0228	0.0230	0.0235	0.0235	
0520 Troy H S	0.0228	0.0230	0.0235	0.0235	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0519 Troy Elem	2.21%	
0520 Troy H S	2.46%	

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

		2021	SS Reclaasified Rate
0639 Troy Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.34%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,346,662.20	7,338,738.40	0.00	7,923.80	0.00	0.00
21XX Support Services - Students	763,816.95	763,816.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	336,034.21	336,034.21	0.00	0.00	0.00	0.00
222X Educational Media Services	175,721.71	175,721.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	369,834.93	369,834.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	821,872.20	815,667.46	0.00	6,204.74	0.00	0.00
25XX Support Services - Business	401,475.00	16,999.47	384,475.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,084,863.81	1,084,863.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	872,807.05	872,807.05	0.00	0.00	0.00	0.00
31XX Food Services	434,281.19	250,242.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,597.76	51,597.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	244,777.37	244,777.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	209,040.03	0.00	0.00	209,040.03	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	62,000.00	0.00	0.00	0.00	62,000.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,003.00	16,003.00	0.00	0.00	0.00	0.00
Totals	13,190,787.41	12,337,104.70	384,475.53	223,168.57	62,000.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,190,787.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0522 Libby K-12 Schools	Indirect/Direct	384,475.53 / 12,337,104.70	3.12%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0522 Libby K-12 Schools	0.0271	0.0267	0.0265	0.0264	3.12%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0522 Libby K-12 Schools	0.0271	0.0267	0.0265	0.0264	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0522 Libby K-12 Schools	0.0271	0.0267	0.0265	0.0264	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0522 Libby K-12 Schools	2.62%	

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

		2021	SS Reclaasified Rate
0640 Libby K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.62%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,753,620.32	2,753,620.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	508,550.25	508,550.25	0.00	0.00	0.00	0.00
222X Educational Media Services	57,713.96	57,713.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	216,196.16	216,196.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	376,227.70	376,227.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	362,336.71	362,336.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	265,439.45	192,772.27	0.00	72,667.18	0.00	0.00
31XX Food Services	307,361.66	168,096.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,890.88	26,890.88	0.00	0.00	0.00	0.00
Totals	4,874,337.09	4,662,404.85	0.00	72,667.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,874,337.09					

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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,246,489.33	1,235,477.98	0.00	11,011.35	0.00	0.00

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

21XX Support Services - Students	234,392.60	234,392.60	0.00	0.00	0.00	0.00
222X Educational Media Services	98,936.49	98,936.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,567.72	181,567.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,930.64	199,930.64	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	312,003.41	267,270.75	0.00	44,732.66	0.00	0.00
27XX Student Transportation Services	218,532.44	145,865.26	0.00	72,667.18	0.00	0.00
34XX Extracurricular - Activities	15,355.47	15,355.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,958.65	152,958.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	246,792.26	0.00	0.00	246,792.26	0.00	0.00
Totals	2,906,959.01	2,531,755.56	0.00	375,203.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,906,959.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0527 Eureka Elem	Indirect/Direct	0.00 / 4,662,404.85	0.00%		
LE 0528 Lincoln County H S	Indirect/Direct	0.00 / 2,531,755.56	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0527 Eureka Elem	0.0002	0.0002	0.0002	0.0002	0.00%
0528 Lincoln County H S	0.0002	0.0002	0.0002	0.0002	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0527 Eureka Elem	0.0000	0.0000	0.0000	0.0000	
0528 Lincoln County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0527 Eureka Elem	0.0002	0.0002	0.0002	0.0002	
0528 Lincoln County H S	0.0002	0.0002	0.0002	0.0002	

Line E Five Year Average with 5% Discount

LE	2021	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)

		2021	SS Reclaasified Rate
0645 Eureka Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.02%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	509,002.05	509,002.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,749.07	3,749.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,111.95	28,111.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,234.69	40,234.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,093.14	3,837.42	34,255.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,263.04	92,556.04	0.00	20,707.00	0.00	0.00
27XX Student Transportation Services	81,152.64	81,152.64	0.00	0.00	0.00	0.00
31XX Food Services	99,015.62	41,336.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,501.28	2,501.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,391.27	0.00	0.00	1,391.27	0.00	0.00
Totals	916,514.75	802,481.25	34,255.72	22,098.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	916,514.75					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0529 Fortine Elem	Indirect/Direct	34,255.72 / 802,481.25	4.27%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0529 Fortine Elem	0.0692	0.0653	0.0630	0.0610	4.27%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0529 Fortine Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0529 Fortine Elem	0.0692	0.0653	0.0630	0.0610	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0529 Fortine Elem	5.72%	

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

		2021	SS Reclaasified Rate
0646 Fortine Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.72%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	120,792.80	120,792.80	0.00	0.00	0.00	0.00
222X Educational Media Services	3,258.95	3,258.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,608.75	2,608.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,831.63	0.00	49,831.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,090.56	32,090.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,038.22	26,038.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,237.05	5,237.05	0.00	0.00	0.00	0.00
Totals	239,857.96	190,026.33	49,831.63	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	239,857.96					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0530 McCormick Elem	Indirect/Direct	49,831.63 / 190,026.33	26.22%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0530 McCormick Elem	0.1495	0.1428	0.1452	0.1462	26.22%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0530 McCormick Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0530 McCormick Elem	0.1495	0.1428	0.1452	0.1462	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0530 McCormick Elem	16.07%	

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

		2021	SS Reclaasified Rate
0647 McCormick Elementary	**Your Preliminary Rate by School System (SS) is:**	**16.07%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	117,048.99	117,048.99	0.00	0.00	0.00	0.00
222X Educational Media Services	2,719.62	2,719.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209.90	209.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110.00	110.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,746.75	0.00	35,746.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,146.48	14,146.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,620.99	1,620.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,937.12	0.00	0.00	2,937.12	0.00	0.00
Totals	174,539.85	135,855.98	35,746.75	2,937.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	174,539.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0533 Yaak Elem	Indirect/Direct	35,746.75 / 135,855.98	26.31%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0533 Yaak Elem	0.2059	0.2233	0.2216	0.2109	26.31%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0533 Yaak Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0533 Yaak Elem	0.2059	0.2233	0.2216	0.2109	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0533 Yaak Elem	21.37%	

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

		2021	SS Reclaasified Rate
0650 Yaak Elementary	**Your Preliminary Rate by School System (SS) is:**	**21.37%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	122,640.79	122,640.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,783.29	13,783.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,850.00	2,850.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,915.94	11,926.62	43,989.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,104.55	55,104.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,293.99	23,293.99	0.00	0.00	0.00	0.00
31XX Food Services	36,749.29	26,068.46	0.00	0.00	0.00	0.00
Totals	310,337.85	255,667.70	43,989.32	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	310,337.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0534 Trego Elem	Indirect/Direct	43,989.32 / 255,667.70	17.21%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0534 Trego Elem	0.0712	0.0732	0.0786	0.0846	17.21%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0534 Trego Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0534 Trego Elem	0.0712	0.0732	0.0786	0.0846	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0534 Trego Elem	9.11%	

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

		2021	SS Reclaasified Rate
0651 Trego Elementary	**Your Preliminary Rate by School System (SS) is:**	**9.11%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0653 Alder-Upper Ruby Elem

0536 Alder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	173,922.76	173,922.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,920.51	24,920.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	150.00	0.00	150.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,342.77	43,342.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,326.65	5,326.65	0.00	0.00	0.00	0.00
31XX Food Services	30,841.04	18,188.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,213.93	3,213.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	253.11	0.00	0.00	253.11	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,997.05	0.00	0.00	8,997.05	0.00	0.00
Totals	290,967.82	268,914.76	150.00	9,250.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	290,967.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0536 Alder Elem	Indirect/Direct	150.00 / 268,914.76	0.06%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0536 Alder Elem	0.0001	0.0002	0.0002	0.0003	0.06%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0536 Alder Elem	0.0001	0.0002	0.0002	0.0003	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0536 Alder Elem	0.03%	

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

		2021	SS Reclaasified Rate
0653 Alder-Upper Ruby Elem	**Your Preliminary Rate by School System (SS) is:**	**0.03%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0654 Sheridan Public Schools

0537 Sheridan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	942,762.51	942,762.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	122,611.13	122,611.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,844.08	1,844.08	0.00	0.00	0.00	0.00
222X Educational Media Services	16,672.06	16,672.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,837.03	104,837.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,811.19	79,811.19	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	210,208.37	202,308.37	0.00	7,900.00	0.00	0.00
27XX Student Transportation Services	248,848.06	63,797.58	0.00	185,050.48	0.00	0.00
31XX Food Services	74,927.20	34,985.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,232.12	2,232.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,732.92	22,732.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,000.00	0.00	0.00	27,000.00	0.00	0.00
9999 Undistributed	54.40	54.40	0.00	0.00	0.00	0.00
Totals	1,854,541.07	1,594,649.10	0.00	219,950.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,854,541.07					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0654 Sheridan Public Schools

0538 Sheridan H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	657,493.99	652,993.99	0.00	4,500.00	0.00	0.00
21XX Support Services - Students	1,975.00	1,975.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,914.53	2,914.53	0.00	0.00	0.00	0.00
222X Educational Media Services	16,508.44	16,508.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,169.32	161,169.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,095.41	13,095.41	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,459.54	0.00	5,459.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,837.47	145,937.47	0.00	7,900.00	0.00	0.00
27XX Student Transportation Services	216,043.80	79,421.81	0.00	136,621.99	0.00	0.00
31XX Food Services	4,539.25	0.00	0.00	0.00	0.00	0.00
33XX Community Services	4,861.66	4,861.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,440.91	40,440.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,512.01	66,512.01	0.00	0.00	0.00	0.00
Totals	1,344,851.33	1,185,830.55	5,459.54	149,021.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,344,851.33					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0537 Sheridan Elem	Indirect/Direct	0.00 / 1,594,649.10	0.00%		
LE 0538 Sheridan H S	Indirect/Direct	5,459.54 / 1,185,830.55	0.46%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0537 Sheridan Elem	0.0331	0.0302	0.0266	0.0246	0.00%
0538 Sheridan H S	0.0331	0.0302	0.0266	0.0246	0.46%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0537 Sheridan Elem	0.0331	0.0302	0.0290	0.0287	
0538 Sheridan H S	0.0331	0.0302	0.0290	0.0287	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0537 Sheridan Elem	0.0331	0.0302	0.0290	0.0287	
0538 Sheridan H S	0.0331	0.0302	0.0290	0.0287	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0537 Sheridan Elem	2.30%	
0538 Sheridan H S	2.39%	

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

		2021	SS Reclaasified Rate
0654 Sheridan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.35%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0655 Twin Bridges K-12 Schools

0540 Twin Bridges K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,702,210.75	1,702,210.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	114,953.20	114,953.20	0.00	0.00	0.00	0.00
222X Educational Media Services	64,874.99	64,874.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	179,185.38	179,185.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,606.30	102,606.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	207,583.04	32,813.63	174,769.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	334,777.62	334,777.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	249,416.43	172,871.07	0.00	76,545.36	0.00	0.00
31XX Food Services	117,348.65	80,540.76	0.00	0.00	0.00	0.00
33XX Community Services	93,171.53	93,171.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,254.86	44,254.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,484.26	96,484.26	0.00	0.00	0.00	0.00
Totals	3,306,867.01	3,018,744.35	174,769.41	76,545.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,306,867.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0540 Twin Bridges K-12 Schools	Indirect/Direct	174,769.41 / 3,018,744.35	5.79%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0540 Twin Bridges K-12 Schools	0.0461	0.0458	0.0449	0.0437	5.79%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0540 Twin Bridges K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0540 Twin Bridges K-12 Schools	0.0461	0.0458	0.0449	0.0437	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0540 Twin Bridges K-12 Schools	4.53%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0655 Twin Bridges K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.53%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0657 Harrison K-12 Schools

0543 Harrison K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	744,794.63	744,794.63	0.00	0.00	0.00	0.00
222X Educational Media Services	2,528.09	2,528.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,259.32	150,259.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,510.91	9,510.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,680.09	6,508.05	49,172.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,513.92	136,513.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,487.68	61,487.68	0.00	0.00	0.00	0.00
31XX Food Services	84,951.51	46,108.19	0.00	0.00	0.00	0.00
33XX Community Services	6,598.09	6,598.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,833.98	8,833.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,828.85	56,828.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,239.00	0.00	0.00	2,239.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,892.40	1,786.40	0.00	13,106.00	0.00	0.00
Totals	1,335,118.47	1,231,758.11	49,172.04	15,345.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,335,118.47					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0543 Harrison K-12 Schools	Indirect/Direct	49,172.04 / 1,231,758.11	3.99%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0543 Harrison K-12 Schools	0.0265	0.0271	0.0270	0.0265	3.99%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0543 Harrison K-12 Schools	0.0265	0.0271	0.0270	0.0265	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0543 Harrison K-12 Schools	0.0265	0.0271	0.0270	0.0265	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0543 Harrison K-12 Schools	2.79%	

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

		2021	SS Reclaasified Rate
0657 Harrison K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.79%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

28 Madison 0659 Ennis K-12 Schools

0546 Ennis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,749,973.38	2,749,973.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,172.84	130,172.84	0.00	0.00	0.00	0.00
222X Educational Media Services	74,822.22	74,822.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,908.33	153,908.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,033.87	339,033.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	118,815.32	26,023.92	92,791.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	642,385.88	527,313.04	0.00	115,072.84	0.00	0.00
27XX Student Transportation Services	335,228.76	220,637.09	0.00	114,591.67	0.00	0.00
31XX Food Services	240,752.75	126,532.40	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,803.45	15,803.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,157.46	35,157.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	174,963.40	170,431.40	0.00	4,532.00	0.00	0.00
Totals	5,011,017.66	4,569,809.40	92,791.40	234,196.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,011,017.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0546 Ennis K-12 Schools	Indirect/Direct	92,791.40 / 4,569,809.40	2.03%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0546 Ennis K-12 Schools	0.0207	0.0213	0.0197	0.0198	2.03%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0546 Ennis K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0546 Ennis K-12 Schools	0.0207	0.0213	0.0197	0.0198	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0546 Ennis K-12 Schools	1.93%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0659 Ennis K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.93%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

29 McCone 0660 Circle Public Schools

0547 Circle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	947,782.79	947,782.79	0.00	0.00	0.00	0.00
222X Educational Media Services	28,192.64	28,192.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,484.92	86,484.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,916.56	103,916.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,548.86	0.00	32,548.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,874.47	150,874.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,421.25	169,421.25	0.00	0.00	0.00	0.00
31XX Food Services	3,478.10	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,567.16	40,567.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,890.22	0.00	0.00	2,890.22	0.00	0.00
Totals	1,566,156.97	1,527,239.79	32,548.86	2,890.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,566,156.97					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

29 McCone 0660 Circle Public Schools

0548 Circle H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	564,248.74	564,248.74	0.00	0.00	0.00	0.00
222X Educational Media Services	18,651.58	18,651.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,226.92	72,226.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,555.23	69,555.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,604.97	0.00	33,604.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,992.68	175,992.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,992.36	124,992.36	0.00	0.00	0.00	0.00
31XX Food Services	139,195.89	96,724.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	115,222.40	115,222.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,633.11	29,633.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	89,434.72	0.00	0.00	89,434.72	0.00	0.00
Totals	1,432,758.60	1,267,247.75	33,604.97	89,434.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,432,758.60					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0547 Circle Elem	Indirect/Direct	32,548.86 / 1,527,239.79	2.13%		
LE 0548 Circle H S	Indirect/Direct	33,604.97 / 1,267,247.75	2.65%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0547 Circle Elem	0.0181	0.0178	0.0184	0.0183	2.13%
0548 Circle H S	0.0181	0.0178	0.0184	0.0183	2.65%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0547 Circle Elem	0.0000	0.0000	0.0000	0.0000	
0548 Circle H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0547 Circle Elem	0.0181	0.0178	0.0184	0.0183	
0548 Circle H S	0.0181	0.0178	0.0184	0.0183	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0547 Circle Elem	1.78%	
0548 Circle H S	1.88%	

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

		2021	SS Reclaasified Rate
0660 Circle Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.83%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

29 McCone 0678 Vida Elementary

0566 Vida Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	199,411.42	199,411.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,069.62	7,069.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,114.89	0.00	7,114.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,229.45	19,229.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,870.99	52,870.99	0.00	0.00	0.00	0.00
31XX Food Services	856.58	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,863.13	0.00	0.00	4,863.13	0.00	0.00
Totals	291,416.08	278,581.48	7,114.89	4,863.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	291,416.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0566 Vida Elem	Indirect/Direct	7,114.89 / 278,581.48	2.55%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0566 Vida Elem	0.0180	0.0176	0.0179	0.0189	2.55%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0566 Vida Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0566 Vida Elem	0.0180	0.0176	0.0179	0.0189	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0566 Vida Elem	1.86%	

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

		2021	SS Reclaasified Rate
0678 Vida Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.86%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

30 Meagher 0681 White Sul Spgs Pub Schls

0570 White Sulphur Spgs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,639,103.70	1,639,103.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,633.23	34,633.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,889.74	8,889.74	0.00	0.00	0.00	0.00
222X Educational Media Services	50,839.88	50,839.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,322.10	142,322.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,319.94	174,319.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,541.93	18,344.77	72,197.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	309,676.91	309,676.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	275,381.13	163,293.13	0.00	112,088.00	0.00	0.00
31XX Food Services	130,239.20	59,358.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,531.44	19,531.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,689.19	80,689.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,750.00	0.00	0.00	39,750.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,643.41	0.00	0.00	2,643.41	0.00	0.00
Totals	2,998,561.80	2,701,002.54	72,197.16	154,481.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,998,561.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0570 White Sulphur Spgs K-12	Indirect/Direct	72,197.16 / 2,701,002.54	2.67%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0570 White Sulphur Spgs K-12	0.0079	0.0071	0.0068	0.0116	2.67%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0570 White Sulphur Spgs K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0570 White Sulphur Spgs K-12	0.0079	0.0071	0.0068	0.0116	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0570 White Sulphur Spgs K-12	1.14%	

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

		2021	SS Reclaasified Rate
0681 White Sul Spgs Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**1.14%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

31 Mineral 0687 Alberton K-12 Schools

0577 Alberton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,325,500.89	1,325,500.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	75,913.40	75,913.40	0.00	0.00	0.00	0.00
222X Educational Media Services	43,903.86	43,903.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,151.16	85,151.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,508.90	163,508.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,792.32	11,920.84	61,871.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,711.84	199,711.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	142,644.28	98,010.28	0.00	44,634.00	0.00	0.00
31XX Food Services	113,747.68	61,738.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,464.18	18,464.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,386.45	92,386.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,315.08	0.00	0.00	18,315.08	0.00	0.00
Totals	2,353,040.04	2,176,210.32	61,871.48	62,949.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,353,040.04					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0577 Alberton K-12 Schools	Indirect/Direct	61,871.48 / 2,176,210.32	2.84%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0577 Alberton K-12 Schools	0.0142	0.0146	0.0156	0.0160	2.84%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0577 Alberton K-12 Schools	0.0142	0.0146	0.0156	0.0160	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0577 Alberton K-12 Schools	1.69%	

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

		2021	SS Reclaasified Rate
0687 Alberton K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.69%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

31 Mineral 0688 Superior K-12 Schools

0579 Superior K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,075,947.13	2,075,947.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,172.21	39,172.21	0.00	0.00	0.00	0.00
222X Educational Media Services	73,266.82	73,266.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,653.77	183,653.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	303,011.85	303,011.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	126,682.86	27,507.47	99,175.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	347,603.78	341,642.53	0.00	5,961.25	0.00	0.00
27XX Student Transportation Services	244,679.93	140,393.34	0.00	104,286.59	0.00	0.00
31XX Food Services	215,867.29	92,577.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,118.79	18,118.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,781.56	119,781.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	57,407.98	0.00	0.00	57,407.98	0.00	0.00
Totals	3,805,193.97	3,415,073.31	99,175.39	167,655.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,805,193.97					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0579 Superior K-12 Schools	Indirect/Direct	99,175.39 / 3,415,073.31	2.90%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0579 Superior K-12 Schools	0.0175	0.0189	0.0200	0.0198	2.90%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0579 Superior K-12 Schools	0.0175	0.0189	0.0200	0.0198	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0579 Superior K-12 Schools	2.00%	

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

		2021	SS Reclaasified Rate
0688 Superior K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

31 Mineral 0690 St Regis K-12 Schools

0582 St Regis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,713,497.66	1,713,497.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,300.90	49,300.90	0.00	0.00	0.00	0.00
222X Educational Media Services	86,906.41	86,906.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	216,292.91	216,292.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,159.02	95,159.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,961.15	15,417.67	52,543.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,805.35	299,805.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,908.55	132,908.55	0.00	0.00	0.00	0.00
31XX Food Services	161,090.57	66,404.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,069.77	30,069.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,422.97	106,422.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	2,962,415.26	2,812,185.40	52,543.48	3,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,962,415.26					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0582 St Regis K-12 Schools	Indirect/Direct	52,543.48 / 2,812,185.40	1.87%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0582 St Regis K-12 Schools	0.0125	0.0129	0.0126	0.0132	1.87%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0582 St Regis K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0582 St Regis K-12 Schools	0.0125	0.0129	0.0126	0.0132	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0582 St Regis K-12 Schools	1.33%	

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

		2021	SS Reclaasified Rate
0690 St Regis K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.33%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0692 Missoula Co Public Schls

0583 Missoula Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	35,687,918.93	35,618,169.77	0.00	69,749.16	0.00	0.00
21XX Support Services - Students	4,108,452.17	4,108,452.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	877,883.89	877,883.89	0.00	0.00	0.00	0.00
222X Educational Media Services	1,221,961.23	1,221,961.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	986,374.02	986,374.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,935,526.49	2,935,526.49	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	135,024.99	0.00	135,024.99	0.00	0.00	0.00
25XX Support Services - Business	1,153,542.27	0.00	1,153,542.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,314,978.57	4,314,978.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,265,440.84	4,265,440.84	0.00	0.00	0.00	0.00
31XX Food Services	2,550,831.22	1,214,704.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	289,736.40	289,736.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,625.42	23,625.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,538.58	54,538.58	0.00	0.00	0.00	0.00
Totals	58,605,835.02	55,911,391.93	1,288,567.26	69,749.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	58,605,835.02					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0692 Missoula Co Public Schls

0584 Missoula H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	26,840,055.40	26,791,023.21	0.00	49,032.19	0.00	0.00
21XX Support Services - Students	6,719,822.10	6,719,822.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	466,284.51	466,284.51	0.00	0.00	0.00	0.00
222X Educational Media Services	803,377.72	803,377.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	684,244.99	684,244.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,236,629.42	2,236,629.42	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	132,290.20	0.00	132,290.20	0.00	0.00	0.00
25XX Support Services - Business	655,294.68	0.00	655,294.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,184,404.02	4,138,598.43	0.00	45,805.59	0.00	0.00
27XX Student Transportation Services	2,739,495.56	2,739,495.56	0.00	0.00	0.00	0.00
31XX Food Services	764,498.43	569,816.23	0.00	0.00	0.00	0.00
32XX Enterprise Services	275,880.18	275,880.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	421,380.91	421,380.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,588,617.49	1,588,617.49	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	70,000.00	0.00	0.00	0.00	70,000.00	0.00
Totals	48,582,275.61	47,435,170.75	787,584.88	94,837.78	70,000.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	48,582,275.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0583 Missoula Elem	Indirect/Direct	1,288,567.26 / 55,911,391.93	2.30%		
LE 0584 Missoula H S	Indirect/Direct	787,584.88 / 47,435,170.75	1.66%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0583 Missoula Elem	0.0271	0.0278	0.0277	0.0268	2.30%
0584 Missoula H S	0.0271	0.0278	0.0277	0.0268	1.66%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0583 Missoula Elem	0.0306	0.0308	0.0309	0.0299	
0584 Missoula H S	0.0306	0.0308	0.0309	0.0299	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0583 Missoula Elem	0.0306	0.0308	0.0309	0.0299	
0584 Missoula H S	0.0306	0.0308	0.0309	0.0299	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0583 Missoula Elem	2.76%	
0584 Missoula H S	2.64%	

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

		2021	SS Reclaasified Rate
0692 Missoula Co Public Schls	**Your Preliminary Rate by School System (SS) is:**	**2.70%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0694 Hellgate Elementary

0586 Hellgate Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	8,608,531.97	8,585,431.97	0.00	23,100.00	0.00	0.00
21XX Support Services - Students	945,950.62	945,950.62	0.00	0.00	0.00	0.00
222X Educational Media Services	707,446.03	707,446.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	459,955.90	459,955.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,170,033.48	1,170,033.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	223,904.63	799.89	223,104.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,144,842.62	1,103,456.42	0.00	41,386.20	0.00	0.00
27XX Student Transportation Services	927,649.38	927,649.38	0.00	0.00	0.00	0.00
31XX Food Services	690,242.60	385,331.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,240.20	19,240.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,714.60	110,714.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	211,171.38	0.00	0.00	211,171.38	0.00	0.00
Totals	15,219,683.41	14,416,009.61	223,104.74	275,657.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	15,219,683.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0586 Hellgate Elem	Indirect/Direct	223,104.74 / 14,416,009.61	1.55%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0586 Hellgate Elem	0.0085	0.0092	0.0095	0.0099	1.55%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0586 Hellgate Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0586 Hellgate Elem	0.0085	0.0092	0.0095	0.0099	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0586 Hellgate Elem	1.00%	

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

		2021	SS Reclaasified Rate
0694 Hellgate Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0696 Lolo Elementary

0588 Lolo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,708,606.06	3,698,133.06	0.00	10,473.00	0.00	0.00
21XX Support Services - Students	273,433.24	273,433.24	0.00	0.00	0.00	0.00
222X Educational Media Services	329,294.52	329,294.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,507.54	178,507.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	233,063.58	233,063.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,256.45	0.00	79,256.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	597,385.19	524,036.24	0.00	73,348.95	0.00	0.00
27XX Student Transportation Services	153,672.90	153,672.90	0.00	0.00	0.00	0.00
31XX Food Services	352,959.38	297,382.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,848.76	28,848.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	102,979.94	0.00	0.00	102,979.94	0.00	0.00
Totals	6,038,007.56	5,716,372.25	79,256.45	186,801.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,038,007.56					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0588 Lolo Elem	Indirect/Direct	79,256.45 / 5,716,372.25	1.39%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0588 Lolo Elem	0.0227	0.0227	0.0219	0.0215	1.39%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0588 Lolo Elem	0.0227	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0588 Lolo Elem	0.0227	0.0227	0.0219	0.0215	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0588 Lolo Elem	1.95%	

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

		2021	SS Reclaasified Rate
0696 Lolo Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.95%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0697 Potomac Elementary

0589 Potomac Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	829,334.00	829,334.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,689.04	12,689.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,151.53	99,151.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,996.79	7,963.69	53,033.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,297.19	124,297.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,735.51	120,735.51	0.00	0.00	0.00	0.00
31XX Food Services	67,973.00	37,758.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,786.32	5,786.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,949.54	0.00	0.00	21,949.54	0.00	0.00
Totals	1,342,912.92	1,237,716.04	53,033.10	21,949.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,342,912.92					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0589 Potomac Elem	Indirect/Direct	53,033.10 / 1,237,716.04	4.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0589 Potomac Elem	0.0354	0.0369	0.0344	0.0359	4.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0589 Potomac Elem	0.0000	0.0369	0.0344	0.0359	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0589 Potomac Elem	0.0354	0.0369	0.0344	0.0359	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0589 Potomac Elem	3.52%	

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

		2021	SS Reclaasified Rate
0697 Potomac Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.52%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0698 Bonner Elementary

0590 Bonner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,077,757.64	2,077,757.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	327,276.97	327,276.97	0.00	0.00	0.00	0.00
222X Educational Media Services	260,735.25	241,508.45	0.00	19,226.80	0.00	0.00
23XX Support Services - General Administration	158,335.40	158,335.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,760.04	101,760.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,835.89	0.00	94,835.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,369.37	290,369.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	269,889.93	269,889.93	0.00	0.00	0.00	0.00
31XX Food Services	250,635.30	159,164.02	0.00	6,306.00	0.00	0.00
34XX Extracurricular - Activities	10,763.41	10,763.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,870.23	30,870.23	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	1,764.00	0.00	0.00	0.00	1,764.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,916.70	0.00	0.00	77,916.70	0.00	0.00
Totals	3,952,910.13	3,667,695.46	94,835.89	103,449.50	1,764.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,952,910.13					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0590 Bonner Elem	Indirect/Direct	94,835.89 / 3,667,695.46	2.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0590 Bonner Elem	0.0181	0.0180	0.0177	0.0179	2.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0590 Bonner Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0590 Bonner Elem	0.0181	0.0180	0.0177	0.0179	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0590 Bonner Elem	1.85%	

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

		2021	SS Reclaasified Rate
0698 Bonner Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.85%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0699 Woodman Elementary

0591 Woodman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	358,536.57	358,536.57	0.00	0.00	0.00	0.00
222X Educational Media Services	2,344.19	2,344.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,532.00	5,532.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,084.18	16,084.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,709.97	0.00	28,709.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,459.38	114,459.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,809.86	57,809.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,740.61	0.00	0.00	19,740.61	0.00	0.00
Totals	603,216.76	554,766.18	28,709.97	19,740.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	603,216.76					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0591 Woodman Elem	Indirect/Direct	28,709.97 / 554,766.18	5.18%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0591 Woodman Elem	0.0524	0.0549	0.0564	0.0522	5.18%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0591 Woodman Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0591 Woodman Elem	0.0524	0.0549	0.0564	0.0522	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0591 Woodman Elem	5.09%	

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

		2021	SS Reclaasified Rate
0699 Woodman Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.09%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0700 DeSmet Elementary

0592 DeSmet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	894,741.80	892,785.66	0.00	1,956.14	0.00	0.00
21XX Support Services - Students	145,745.24	145,745.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,885.96	2,885.96	0.00	0.00	0.00	0.00
222X Educational Media Services	56,347.04	56,347.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,834.02	94,834.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,818.12	89,818.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,416.88	4,632.98	69,783.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,969.16	107,969.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,647.75	116,647.75	0.00	0.00	0.00	0.00
31XX Food Services	106,562.79	53,780.76	0.00	5,385.00	0.00	0.00
34XX Extracurricular - Activities	3,916.98	3,916.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,779.90	8,779.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	33,500.26	0.00	0.00	33,500.26	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,178.31	0.00	0.00	35,178.31	0.00	0.00
Totals	1,771,344.21	1,578,143.57	69,783.90	76,019.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,771,344.21					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0592 DeSmet Elem	Indirect/Direct	69,783.90 / 1,578,143.57	4.42%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0592 DeSmet Elem	0.0299	0.0298	0.0316	0.0317	4.42%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0592 DeSmet Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0592 DeSmet Elem	0.0299	0.0298	0.0316	0.0317	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0592 DeSmet Elem	3.18%	

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

		2021	SS Reclaasified Rate
0700 DeSmet Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.18%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0701 Target Range Elementary

0593 Target Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,167,229.87	3,167,229.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	298,278.91	298,278.91	0.00	0.00	0.00	0.00
222X Educational Media Services	217,420.21	217,420.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	273,070.20	273,070.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	372,096.90	372,096.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	183,312.17	14,388.41	168,923.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	340,862.58	296,828.50	0.00	44,034.08	0.00	0.00
27XX Student Transportation Services	143,270.21	143,270.21	0.00	0.00	0.00	0.00
31XX Food Services	273,510.16	145,917.29	0.00	6,101.00	0.00	0.00
34XX Extracurricular - Activities	20,530.10	20,530.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,682.49	42,682.49	0.00	0.00	0.00	0.00
Totals	5,332,263.80	4,991,713.09	168,923.76	50,135.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,332,263.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0593 Target Range Elem	Indirect/Direct	168,923.76 / 4,991,713.09	3.38%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0593 Target Range Elem	0.0289	0.0294	0.0289	0.0277	3.38%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0593 Target Range Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0593 Target Range Elem	0.0289	0.0294	0.0289	0.0277	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0593 Target Range Elem	2.83%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0701 Target Range Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.83%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0702 Sunset Elementary

0594 Sunset Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	142,814.02	142,814.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,753.52	18,753.52	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,390.01	12,863.26	0.00	5,526.75	0.00	0.00
27XX Student Transportation Services	26,237.07	26,237.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	304.55	0.00	0.00	304.55	0.00	0.00
Totals	206,499.17	200,667.87	0.00	5,831.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	206,499.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0594 Sunset Elem	Indirect/Direct	0.00 / 200,667.87	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0594 Sunset Elem	0.00%	

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

		2021	SS Reclaasified Rate
0702 Sunset Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0703 Clinton Elementary

0595 Clinton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,251,783.49	1,251,783.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	340,813.63	340,813.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	91,977.78	91,977.78	0.00	0.00	0.00	0.00
222X Educational Media Services	44,584.89	44,584.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,073.80	200,073.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,295.97	83,295.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	151,734.05	18,584.14	133,149.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,587.28	147,587.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,222.03	225,222.03	0.00	0.00	0.00	0.00
31XX Food Services	143,010.19	63,385.16	0.00	0.00	0.00	0.00
32XX Enterprise Services	479.57	479.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,216.54	25,021.54	0.00	69,195.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,713.15	0.00	0.00	51,713.15	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,581.29	0.00	0.00	55,581.29	0.00	0.00
Totals	2,882,073.66	2,492,809.28	133,149.91	176,489.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,882,073.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0595 Clinton Elem	Indirect/Direct	133,149.91 / 2,492,809.28	5.34%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0595 Clinton Elem	0.0411	0.0410	0.0379	0.0399	5.34%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0595 Clinton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0595 Clinton Elem	0.0411	0.0410	0.0379	0.0399	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0595 Clinton Elem	4.05%	

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

		2021	SS Reclaasified Rate
0703 Clinton Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.05%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0704 Swan Valley Elementary

0596 Swan Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	278,344.92	278,344.92	0.00	0.00	0.00	0.00
222X Educational Media Services	136.99	136.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,934.55	73,934.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,094.33	0.00	18,094.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,753.01	79,753.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,049.13	87,049.13	0.00	0.00	0.00	0.00
31XX Food Services	722.37	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	594.00	594.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,334.38	9,334.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	951.72	0.00	0.00	951.72	0.00	0.00
Totals	548,915.40	529,146.98	18,094.33	951.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	548,915.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0596 Swan Valley Elem	Indirect/Direct	18,094.33 / 529,146.98	3.42%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0596 Swan Valley Elem	0.0010	0.0010	0.0009	0.0051	3.42%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0596 Swan Valley Elem	0.0000	0.0000	0.0090	0.0510	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0596 Swan Valley Elem	0.0010	0.0010	0.0090	0.0510	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0596 Swan Valley Elem	1.83%	

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

		2021	SS Reclaasified Rate
0704 Swan Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.83%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0705 Seeley Lake Elementary

0597 Seeley Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,333,139.17	1,333,139.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	194,165.73	194,165.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,572.87	6,572.87	0.00	0.00	0.00	0.00
222X Educational Media Services	33,886.91	33,886.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,471.69	142,471.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,810.35	0.00	154,810.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,225.13	208,225.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	102,461.77	102,461.77	0.00	0.00	0.00	0.00
31XX Food Services	134,112.62	83,884.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,600.09	29,600.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	82,006.05	0.00	0.00	82,006.05	0.00	0.00
Totals	2,421,452.38	2,134,407.44	154,810.35	82,006.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,421,452.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0597 Seeley Lake Elem	Indirect/Direct	154,810.35 / 2,134,407.44	7.25%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0597 Seeley Lake Elem	0.0623	0.0614	0.0620	0.0617	7.25%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0597 Seeley Lake Elem	0.0623	0.0614	0.0620	0.0617	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0597 Seeley Lake Elem	0.0623	0.0614	0.0620	0.0617	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0597 Seeley Lake Elem	6.08%	

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

		2021	SS Reclaasified Rate
0705 Seeley Lake Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.08%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

32 Missoula 0706 Frenchtown K-12 Schools

0599 Frenchtown K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	6,537,027.45	6,537,027.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	843,833.16	843,833.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	207,684.08	207,684.08	0.00	0.00	0.00	0.00
222X Educational Media Services	256,928.98	256,928.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,461.39	205,461.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	854,090.42	854,090.42	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	49,548.11	0.00	49,548.11	0.00	0.00	0.00
25XX Support Services - Business	804,361.84	69,140.76	735,221.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,479,877.23	1,470,877.23	0.00	9,000.00	0.00	0.00
27XX Student Transportation Services	847,912.77	541,074.23	0.00	306,838.54	0.00	0.00
31XX Food Services	622,345.70	306,036.34	0.00	0.00	0.00	0.00
33XX Community Services	9,495.36	9,495.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	78,065.15	78,065.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	393,714.47	393,714.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,090.58	0.00	0.00	42,090.58	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	17,232.70	0.00	0.00	0.00	17,232.70	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	739,424.76	0.00	0.00	739,424.76	0.00	0.00
Totals	13,989,094.15	11,773,429.02	784,769.19	1,097,353.88	17,232.70	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,989,094.15					

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0599 Frenchtown K-12 Schools	Indirect/Direct	784,769.19 / 11,773,429.02	6.67%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0599 Frenchtown K-12 Schools	0.0558	0.0578	0.0552	0.0527	6.67%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0599 Frenchtown K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0599 Frenchtown K-12 Schools	0.0558	0.0578	0.0552	0.0527	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0599 Frenchtown K-12 Schools	5.48%	

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

		2021	SS Reclaasified Rate
0706 Frenchtown K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**5.48%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

33 Musselshell 0711 Roundup Public Schools

0605 Roundup Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,123,956.82	2,114,271.42	0.00	9,685.40	0.00	0.00
21XX Support Services - Students	102,444.75	102,444.75	0.00	0.00	0.00	0.00
222X Educational Media Services	94,779.81	94,779.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,421.58	126,421.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	299,097.32	299,097.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,326.05	37,249.93	51,076.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	322,403.83	322,403.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	246,482.80	201,534.56	0.00	44,948.24	0.00	0.00
31XX Food Services	436,685.26	247,846.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,313.62	12,313.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,283.22	44,283.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	186,689.05	0.00	0.00	186,689.05	0.00	0.00
Totals	4,083,884.11	3,602,646.78	51,076.12	241,322.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,083,884.11					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

33 Musselshell 0711 Roundup Public Schools

0606 Roundup High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,044,555.90	1,023,986.25	0.00	20,569.65	0.00	0.00
21XX Support Services - Students	51,757.52	51,757.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,792.48	2,792.48	0.00	0.00	0.00	0.00
222X Educational Media Services	54,806.32	54,806.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,020.74	120,020.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	151,599.41	151,599.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,802.08	37,249.95	48,552.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	210,625.18	210,025.18	0.00	600.00	0.00	0.00
27XX Student Transportation Services	255,101.05	210,152.81	0.00	44,948.24	0.00	0.00
31XX Food Services	11,400.45	11,400.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,806.60	52,806.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,193.40	115,193.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,287.35	0.00	0.00	5,287.35	0.00	0.00
Totals	2,161,748.48	2,041,791.11	48,552.13	71,405.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,161,748.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0605 Roundup Elem	Indirect/Direct	51,076.12 / 3,602,646.78	1.42%		
LE 0606 Roundup High School	Indirect/Direct	48,552.13 / 2,041,791.11	2.38%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0605 Roundup Elem	0.0121	0.0122	0.0124	0.0127	1.42%
0606 Roundup High School	0.0121	0.0122	0.0124	0.0127	2.38%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0605 Roundup Elem	0.0000	0.0000	0.0000	0.0000	
0606 Roundup High School	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0605 Roundup Elem	0.0121	0.0122	0.0124	0.0127	
0606 Roundup High School	0.0121	0.0122	0.0124	0.0127	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0605 Roundup Elem	1.21%	
0606 Roundup High School	1.39%	

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

		2021	SS Reclaasified Rate
0711 Roundup Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.30%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

33 Musselshell 0712 Melstone Public Schools

0607 Melstone Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	499,536.39	499,536.39	0.00	0.00	0.00	0.00
222X Educational Media Services	950.00	950.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,120.05	72,120.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,430.32	14,430.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,019.30	19,180.32	28,838.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,562.57	114,562.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	100,600.19	38,924.69	0.00	61,675.50	0.00	0.00
31XX Food Services	70,913.27	55,853.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25.45	25.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,706.11	13,706.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,088.00	0.00	0.00	5,088.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,436.45	0.00	0.00	1,436.45	0.00	0.00
9999 Undistributed	6,000.67	6,000.67	0.00	0.00	0.00	0.00
Totals	947,388.77	835,289.84	28,838.98	68,199.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	947,388.77					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

33 Musselshell 0712 Melstone Public Schools

0608 Melstone H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	440,404.80	440,404.80	0.00	0.00	0.00	0.00
222X Educational Media Services	1,065.02	1,065.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,638.77	70,638.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,355.27	14,355.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,924.76	19,253.32	14,671.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,987.37	92,987.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	119,656.70	57,981.20	0.00	61,675.50	0.00	0.00
31XX Food Services	18,120.90	5,561.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,853.28	9,853.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,132.50	44,132.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,408.00	0.00	0.00	2,408.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,039.13	0.00	0.00	1,039.13	0.00	0.00
9999 Undistributed	6,000.66	6,000.66	0.00	0.00	0.00	0.00
Totals	854,587.16	762,233.38	14,671.44	65,122.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	854,587.16					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0607 Melstone Elem	Indirect/Direct	28,838.98 / 835,289.84	3.45%		
LE 0608 Melstone H S	Indirect/Direct	14,671.44 / 762,233.38	1.92%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0607 Melstone Elem	0.0226	0.0224	0.0223	0.0214	3.45%
0608 Melstone H S	0.0226	0.0224	0.0223	0.0214	1.92%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0607 Melstone Elem	0.0000	0.0000	0.0000	0.0000	
0608 Melstone H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0607 Melstone Elem	0.0226	0.0224	0.0223	0.0214	
0608 Melstone H S	0.0226	0.0224	0.0223	0.0214	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0607 Melstone Elem	2.34%	
0608 Melstone H S	2.05%	

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

		2021	SS Reclaasified Rate
0712 Melstone Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.20%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0716 Livingston Public Schools

0612 Livingston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	6,292,247.39	6,292,247.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,233,448.06	1,233,448.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	474,533.28	474,533.28	0.00	0.00	0.00	0.00
222X Educational Media Services	261,051.46	261,051.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	202,716.80	202,716.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	772,818.07	772,818.07	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	43,146.53	0.00	43,146.53	0.00	0.00	0.00
25XX Support Services - Business	213,744.42	0.00	213,744.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	809,453.26	809,453.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	266,052.52	266,052.52	0.00	0.00	0.00	0.00
31XX Food Services	42,000.00	42,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,741.69	40,741.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,021.19	62,021.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	115,467.00	15,467.00	0.00	100,000.00	0.00	0.00
Totals	10,829,441.67	10,472,550.72	256,890.95	100,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,829,441.67					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0716 Livingston Public Schools

0613 Park H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,825,879.37	2,825,879.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	400,376.63	400,376.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	97,053.28	97,053.28	0.00	0.00	0.00	0.00
222X Educational Media Services	90,801.17	90,801.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,762.44	175,762.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	328,980.90	328,980.90	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	52,980.37	0.00	52,980.37	0.00	0.00	0.00
25XX Support Services - Business	171,940.35	24,617.20	147,323.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	569,375.96	569,375.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	417,259.00	417,259.00	0.00	0.00	0.00	0.00
31XX Food Services	728,015.20	335,244.65	0.00	0.00	0.00	0.00
33XX Community Services	8,547.64	8,547.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	84,792.50	84,792.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	330,776.40	330,776.40	0.00	0.00	0.00	0.00
Totals	6,282,541.21	5,689,467.14	200,303.52	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,282,541.21					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0612 Livingston Elem	Indirect/Direct	256,890.95 / 10,472,550.72	2.45%		
LE 0613 Park H S	Indirect/Direct	200,303.52 / 5,689,467.14	3.52%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0612 Livingston Elem	0.0385	0.0319	0.0303	0.0265	2.45%
0613 Park H S	0.0192	0.0211	0.0207	0.0265	3.52%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0612 Livingston Elem	0.0000	0.0000	0.0207	0.0265	
0613 Park H S	0.0000	0.0000	0.0207	0.0265	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0612 Livingston Elem	0.0385	0.0319	0.0303	0.0265	
0613 Park H S	0.0192	0.0211	0.0207	0.0265	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0612 Livingston Elem	2.88%	
0613 Park H S	2.33%	

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

		2021	SS Reclaasified Rate
0716 Livingston Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.61%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0718 Gardiner Public Schools

0614 Gardiner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	747,316.46	747,316.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,422.05	45,422.05	0.00	0.00	0.00	0.00
222X Educational Media Services	63,956.86	63,956.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,844.99	104,844.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,323.60	53,323.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,089.70	5,703.44	100,386.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,041.48	143,041.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	273,317.32	46,581.52	0.00	226,735.80	0.00	0.00
31XX Food Services	80,170.48	39,935.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	255.42	255.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,136.75	15,136.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	183,624.31	0.00	0.00	183,624.31	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,638,511.30	0.00	0.00	1,638,511.30	0.00	0.00
Totals	3,455,010.72	1,265,518.07	100,386.26	2,048,871.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,455,010.72					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0718 Gardiner Public Schools

1191 Gardiner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	514,160.13	514,160.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	44,066.48	44,066.48	0.00	0.00	0.00	0.00
222X Educational Media Services	58,354.53	58,354.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,330.83	101,330.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,547.40	53,547.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,379.12	5,702.91	84,676.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,054.59	133,054.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	218,349.41	67,192.21	0.00	151,157.20	0.00	0.00
34XX Extracurricular - Activities	35,991.55	35,991.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,319.51	77,319.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	122,446.80	0.00	0.00	122,446.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	898,200.83	0.00	0.00	898,200.83	0.00	0.00
9999 Undistributed	55.24	55.24	0.00	0.00	0.00	0.00
Totals	2,347,256.42	1,090,775.38	84,676.21	1,171,804.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,347,256.42					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0614 Gardiner Elem	Indirect/Direct	100,386.26 / 1,265,518.07	7.93%		
LE 1191 Gardiner H S	Indirect/Direct	84,676.21 / 1,090,775.38	7.76%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0614 Gardiner Elem	0.0350	0.0341	0.0347	0.0350	7.93%
1191 Gardiner H S	0.0350	0.0341	0.0347	0.0350	7.76%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0614 Gardiner Elem	0.0000	0.0000	0.0347	0.0350	
1191 Gardiner H S	0.0000	0.0000	0.0347	0.0350	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0614 Gardiner Elem	0.0350	0.0341	0.0347	0.0350	
1191 Gardiner H S	0.0350	0.0341	0.0347	0.0350	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0614 Gardiner Elem	4.14%	
1191 Gardiner H S	4.11%	

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

		2021	SS Reclaasified Rate
0718 Gardiner Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.13%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0721 Cooke City Elementary

0617 Cooke City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	106,032.79	106,032.79	0.00	0.00	0.00	0.00
222X Educational Media Services	1,129.43	1,129.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,200.53	2,200.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,002.04	0.00	13,002.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,404.73	10,404.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,300.93	0.00	0.00	1,300.93	0.00	0.00
Totals	134,070.45	119,767.48	13,002.04	1,300.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	134,070.45					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0617 Cooke City Elem	Indirect/Direct	13,002.04 / 119,767.48	10.86%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0617 Cooke City Elem	0.0872	0.0956	0.0889	0.0885	10.86%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0617 Cooke City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0617 Cooke City Elem	0.0872	0.0956	0.0889	0.0885	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0617 Cooke City Elem	8.91%	

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

		2021	SS Reclaasified Rate
0721 Cooke City Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.91%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 0724 Pine Creek Elementary

0620 Pine Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	267,348.83	267,348.83	0.00	0.00	0.00	0.00
222X Educational Media Services	1,140.14	1,140.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	920.52	920.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,102.71	51,102.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,693.51	0.00	27,323.53	1,369.98	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,512.46	44,512.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,737.83	3,737.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,167.11	1,167.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,000.00	0.00	0.00	50,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,672.83	0.00	0.00	8,672.83	0.00	0.00
9999 Undistributed	43.31	43.31	0.00	0.00	0.00	0.00
Totals	457,339.25	369,972.91	27,323.53	60,042.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	457,339.25					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0620 Pine Creek Elem	Indirect/Direct	27,323.53 / 369,972.91	7.39%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0620 Pine Creek Elem	0.0639	0.0673	0.0629	0.0619	7.39%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0620 Pine Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0620 Pine Creek Elem	0.0639	0.0673	0.0629	0.0619	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0620 Pine Creek Elem	6.27%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0724 Pine Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.27%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 1047 Arrowhead Elementary

1215 Arrowhead Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	470,988.88	450,614.88	0.00	20,374.00	0.00	0.00
21XX Support Services - Students	101,323.85	101,323.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,495.82	19,495.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,961.42	43,961.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,727.04	14,838.43	57,173.19	1,715.42	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,956.78	81,956.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,485.50	34,485.50	0.00	0.00	0.00	0.00
31XX Food Services	68,178.59	45,048.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,436.00	1,436.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,000.00	0.00	0.00	5,000.00	0.00	0.00
Totals	900,553.88	793,161.42	57,173.19	27,089.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	900,553.88					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1215 Arrowhead Elem	Indirect/Direct	57,173.19 / 793,161.42	7.21%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1215 Arrowhead Elem	0.0410	0.0453	0.0472	0.0482	7.21%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1215 Arrowhead Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1215 Arrowhead Elem	0.0410	0.0453	0.0472	0.0482	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1215 Arrowhead Elem	4.82%	

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

		2021	SS Reclaasified Rate
1047 Arrowhead Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.82%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 1068 Shields Valley Pub Schls

1227 Shields Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	826,180.40	826,180.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,110.09	30,110.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	595.00	595.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,993.83	59,993.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	207,707.65	207,707.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,141.73	0.00	76,141.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,035.47	95,035.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	253,144.55	200,224.55	0.00	52,920.00	0.00	0.00
31XX Food Services	124,622.73	90,001.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,069.53	3,069.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,278.63	11,123.20	0.00	6,155.43	0.00	0.00
Totals	1,693,879.61	1,524,041.30	76,141.73	59,075.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,693,879.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

34 Park 1068 Shields Valley Pub Schls

1228 Shields Valley H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	475,686.17	475,686.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,252.33	31,252.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	595.00	595.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,974.14	49,974.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,655.01	112,655.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,215.84	480.00	70,735.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,592.35	141,592.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	173,679.42	109,299.42	0.00	64,380.00	0.00	0.00
31XX Food Services	31,132.49	3,131.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,847.93	11,847.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,028.07	51,794.91	0.00	9,233.16	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,000.00	0.00	0.00	55,000.00	0.00	0.00
Totals	1,215,658.75	988,308.36	70,735.84	128,613.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,215,658.75					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1227 Shields Valley Elem	Indirect/Direct	76,141.73 / 1,524,041.30	5.00%		
LE 1228 Shields Valley H S	Indirect/Direct	70,735.84 / 988,308.36	7.16%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1227 Shields Valley Elem	0.0242	0.0235	0.0221	0.0382	5.00%
1228 Shields Valley H S	0.0431	0.0431	0.0404	0.0382	7.16%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1227 Shields Valley Elem	0.0000	0.0000	0.0000	0.0000	
1228 Shields Valley H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1227 Shields Valley Elem	0.0242	0.0235	0.0221	0.0382	
1228 Shields Valley H S	0.0431	0.0431	0.0404	0.0382	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1227 Shields Valley Elem	3.00%	
1228 Shields Valley H S	4.49%	

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

		2021	SS Reclaasified Rate
1068 Shields Valley Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**3.75%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

35 Petroleum 0743 Winnett K-12 Schools

0642 Winnett K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	668,686.78	651,441.28	0.00	17,245.50	0.00	0.00
222X Educational Media Services	55,678.96	55,678.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,062.94	133,417.94	0.00	32,645.00	0.00	0.00
24XX Support Services - School Administration	28,577.82	28,577.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,236.76	4,896.55	44,340.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,315.41	184,315.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,350.72	124,670.72	0.00	46,680.00	0.00	0.00
31XX Food Services	114,745.89	61,578.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,871.49	14,871.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,423.53	68,423.53	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,521.56	0.00	0.00	0.00	7,521.56	0.00
53XX Interest on Registered Warrants	789.59	789.59	0.00	0.00	0.00	0.00
Totals	1,530,261.45	1,328,662.05	44,340.21	96,570.50	7,521.56	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,530,261.45					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0642 Winnett K-12 Schools	Indirect/Direct	44,340.21 / 1,328,662.05	3.34%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0642 Winnett K-12 Schools	0.0243	0.0263	0.0258	0.0253	3.34%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0642 Winnett K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0642 Winnett K-12 Schools	0.0243	0.0263	0.0258	0.0253	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0642 Winnett K-12 Schools	2.57%	

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

		2021	SS Reclaasified Rate
0743 Winnett K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.57%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

36 Phillips 0748 Dodson K-12

0648 Dodson K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	887,107.14	887,107.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	702.07	702.07	0.00	0.00	0.00	0.00
222X Educational Media Services	13,169.02	13,169.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,823.08	94,823.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,850.87	102,653.90	0.00	19,196.97	0.00	0.00
25XX Support Services - Business	60,044.77	0.00	60,044.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,787.69	220,504.69	0.00	20,283.00	0.00	0.00
27XX Student Transportation Services	130,200.03	130,200.03	0.00	0.00	0.00	0.00
31XX Food Services	126,721.05	49,052.35	0.00	6,864.00	0.00	0.00
34XX Extracurricular - Activities	47,208.01	47,208.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,810.58	91,810.58	0.00	5,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,432.51	0.00	0.00	4,432.51	0.00	0.00
9999 Undistributed	39,441.00	39,441.00	0.00	0.00	0.00	0.00
Totals	1,863,297.82	1,676,671.87	60,044.77	55,776.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,863,297.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0648 Dodson K-12	Indirect/Direct	60,044.77 / 1,676,671.87	3.58%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0648 Dodson K-12	0.0272	0.0277	0.0291	0.0276	3.58%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0648 Dodson K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0648 Dodson K-12	0.0272	0.0277	0.0291	0.0276	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0648 Dodson K-12	2.80%	

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

		2021	SS Reclaasified Rate
0748 Dodson K-12	**Your Preliminary Rate by School System (SS) is:**	**2.80%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

36 Phillips 0756 Saco Public Schools

0657 Saco H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	308,371.77	308,371.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,208.27	14,208.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	606.12	606.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,318.21	58,318.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,412.87	2,458.98	43,953.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,234.49	89,234.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,525.82	35,908.62	0.00	17,617.20	0.00	0.00
31XX Food Services	32,672.35	32,672.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,788.11	8,788.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,071.99	33,071.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,780.08	0.00	0.00	50,780.08	0.00	0.00
Totals	695,990.08	583,638.91	43,953.89	68,397.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	695,990.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

36 Phillips 0756 Saco Public Schools

1203 Saco Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	424,984.08	424,984.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,755.93	13,755.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58.03	58.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,267.32	58,267.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,534.21	2,458.98	44,075.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,863.25	103,863.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,043.30	73,191.70	0.00	52,851.60	0.00	0.00
31XX Food Services	63,852.20	33,985.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	576.34	576.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,581.74	9,581.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,104.69	0.00	0.00	1,104.69	0.00	0.00
Totals	848,621.09	720,723.11	44,075.23	53,956.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	848,621.09					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0657 Saco H S	Indirect/Direct	43,953.89 / 583,638.91	7.53%		
LE 1203 Saco Elem	Indirect/Direct	44,075.23 / 720,723.11	6.12%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0657 Saco H S	0.0505	0.0527	0.0532	0.0523	7.53%
1203 Saco Elem	0.0505	0.0527	0.0532	0.0523	6.12%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0657 Saco H S	0.0000	0.0000	0.0000	0.0000	
1203 Saco Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0657 Saco H S	0.0505	0.0527	0.0532	0.0523	
1203 Saco Elem	0.0505	0.0527	0.0532	0.0523	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0657 Saco H S	5.40%	
1203 Saco Elem	5.13%	

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

		2021	SS Reclaasified Rate
0756 Saco Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.27%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

36 Phillips 0757 Malta K-12 Schools

0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,710,873.13	3,681,795.91	0.00	29,077.22	0.00	0.00
21XX Support Services - Students	36,790.90	36,790.90	0.00	0.00	0.00	0.00
222X Educational Media Services	74,296.67	74,296.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,573.33	183,573.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	356,163.47	356,163.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,649.06	24,977.52	100,671.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	608,205.01	608,205.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	359,148.39	242,648.39	0.00	116,500.00	0.00	0.00
31XX Food Services	343,337.01	148,710.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,434.62	54,434.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	206,961.58	206,961.58	0.00	0.00	0.00	0.00
Totals	6,059,433.17	5,618,558.00	100,671.54	145,577.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,059,433.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0659 Malta K-12 Schools	Indirect/Direct	100,671.54 / 5,618,558.00	1.79%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0659 Malta K-12 Schools	0.0157	0.0154	0.0161	0.0151	1.79%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0659 Malta K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0659 Malta K-12 Schools	0.0157	0.0154	0.0161	0.0151	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0659 Malta K-12 Schools	1.52%	

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

		2021	SS Reclaasified Rate
0757 Malta K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.52%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

36 Phillips 0760 Whitewater K-12 Schools

0663 Whitewater K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	684,427.15	684,427.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,289.75	26,289.75	0.00	0.00	0.00	0.00
222X Educational Media Services	35,094.44	29,302.44	0.00	5,792.00	0.00	0.00
23XX Support Services - General Administration	193,208.10	193,208.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,713.72	27,104.47	32,609.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,274.74	155,376.06	0.00	8,898.68	0.00	0.00
27XX Student Transportation Services	252,119.22	180,633.95	0.00	71,485.27	0.00	0.00
31XX Food Services	89,552.46	58,330.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,775.43	19,775.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,907.52	52,907.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,395.64	0.00	0.00	1,395.64	0.00	0.00
9999 Undistributed	673.54	673.54	0.00	0.00	0.00	0.00
Totals	1,579,431.71	1,428,028.98	32,609.25	87,571.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,579,431.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0663 Whitewater K-12 Schools	Indirect/Direct	32,609.25 / 1,428,028.98	2.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0663 Whitewater K-12 Schools	0.0184	0.0153	0.0173	0.0163	2.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0663 Whitewater K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0663 Whitewater K-12 Schools	0.0184	0.0153	0.0173	0.0163	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0663 Whitewater K-12 Schools	1.71%	

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

		2021	SS Reclaasified Rate
0760 Whitewater K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.71%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0767 Heart Butte K-12 Schools

1226 Heart Butte K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,965,626.34	1,960,226.34	0.00	5,400.00	0.00	0.00
21XX Support Services - Students	45,349.66	45,349.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,968.55	126,968.55	0.00	0.00	0.00	0.00
222X Educational Media Services	110,172.99	110,172.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	280,824.08	280,824.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	420,559.13	420,559.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	169,464.76	210.03	169,254.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	816,984.50	784,723.66	0.00	32,260.84	0.00	0.00
27XX Student Transportation Services	242,791.41	125,791.41	0.00	117,000.00	0.00	0.00
31XX Food Services	372,693.11	144,266.95	0.00	25,062.36	0.00	0.00
33XX Community Services	1,760.00	1,760.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,835.39	36,835.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,895.92	89,189.92	0.00	7,706.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,500.00	0.00	0.00	7,500.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,463.23	0.00	0.00	21,463.23	0.00	0.00
9999 Undistributed	147,799.50	147,799.50	0.00	0.00	0.00	0.00
Totals	4,863,688.57	4,274,677.61	169,254.73	216,392.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,863,688.57					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1226 Heart Butte K-12 Schools	Indirect/Direct	169,254.73 / 4,274,677.61	3.96%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1226 Heart Butte K-12 Schools	0.0372	0.0404	0.0396	0.0384	3.96%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1226 Heart Butte K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1226 Heart Butte K-12 Schools	0.0372	0.0404	0.0396	0.0384	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1226 Heart Butte K-12 Schools	3.71%	

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

		2021	SS Reclaasified Rate
0767 Heart Butte K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.71%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0768 Dupuyer Elementary

0671 Dupuyer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	191,947.36	191,947.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,342.44	2,342.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,927.63	0.00	49,927.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,840.01	24,840.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81.78	81.78	0.00	0.00	0.00	0.00
31XX Food Services	17,286.94	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,753.25	0.00	0.00	2,753.25	0.00	0.00
Totals	289,179.41	219,211.59	49,927.63	2,753.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	289,179.41					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0671 Dupuyer Elem	Indirect/Direct	49,927.63 / 219,211.59	22.78%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0671 Dupuyer Elem	0.1107	0.1210	0.1117	0.1214	22.78%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0671 Dupuyer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0671 Dupuyer Elem	0.1107	0.1210	0.1117	0.1214	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0671 Dupuyer Elem	13.16%	

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

		2021	SS Reclaasified Rate
0768 Dupuyer Elementary	**Your Preliminary Rate by School System (SS) is:**	**13.16%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0771 Conrad Public Schools

0674 Conrad Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,893,095.42	1,884,158.42	0.00	8,937.00	0.00	0.00
21XX Support Services - Students	215,178.20	215,178.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,966.44	74,966.44	0.00	0.00	0.00	0.00
222X Educational Media Services	114,867.53	114,867.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,867.00	174,867.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	235,114.10	235,114.10	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,937.50	0.00	3,937.50	0.00	0.00	0.00
25XX Support Services - Business	159,643.54	392.87	159,250.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	401,921.09	388,862.09	0.00	13,059.00	0.00	0.00
27XX Student Transportation Services	225,089.63	144,452.63	0.00	80,637.00	0.00	0.00
31XX Food Services	242,599.97	131,418.77	0.00	1,191.09	0.00	0.00
34XX Extracurricular - Activities	9,151.09	9,151.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,192.56	50,192.56	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	98.07	0.00	0.00	98.07	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	718.44	718.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	125,582.78	0.00	0.00	125,582.78	0.00	0.00
Totals	3,927,023.36	3,424,340.14	163,188.17	229,504.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals	3,927,023.36					

37 Pondera 0771 Conrad Public Schools

0675 Conrad H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	800,539.65	793,737.65	0.00	6,802.00	0.00	0.00
21XX Support Services - Students	53,454.81	53,454.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	29,524.55	29,524.55	0.00	0.00	0.00	0.00
222X Educational Media Services	36,766.26	36,766.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,784.45	113,784.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,028.51	94,028.51	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,624.96	0.00	2,624.96	0.00	0.00	0.00
25XX Support Services - Business	105,711.96	261.91	105,450.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	280,321.60	271,615.60	0.00	8,706.00	0.00	0.00
27XX Student Transportation Services	165,885.51	112,127.51	0.00	53,758.00	0.00	0.00
34XX Extracurricular - Activities	52,235.74	52,235.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,914.49	124,914.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	104,736.34	0.00	0.00	104,736.34	0.00	0.00
Totals	1,964,528.83	1,682,451.48	108,075.01	174,002.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,964,528.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0674 Conrad Elem	Indirect/Direct	163,188.17 / 3,424,340.14	4.77%		
LE 0675 Conrad H S	Indirect/Direct	108,075.01 / 1,682,451.48	6.42%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0674 Conrad Elem	0.0310	0.0309	0.0353	0.0316	4.77%
0675 Conrad H S	0.0310	0.0309	0.0353	0.0316	6.42%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0674 Conrad Elem	0.0000	0.0000	0.0000	0.0000	
0675 Conrad H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0674 Conrad Elem	0.0310	0.0309	0.0353	0.0316	
0675 Conrad H S	0.0310	0.0309	0.0353	0.0316	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0674 Conrad Elem	3.35%	
0675 Conrad H S	3.67%	

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

		2021	SS Reclaasified Rate
0771 Conrad Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.51%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0775 Valier Public Schools

0679 Valier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	636,014.21	636,014.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,372.01	14,372.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,190.55	1,190.55	0.00	0.00	0.00	0.00
222X Educational Media Services	112,538.08	112,538.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,798.10	95,798.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,294.03	68,294.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	210,096.22	191,441.33	0.00	18,654.89	0.00	0.00
27XX Student Transportation Services	86,431.47	86,431.47	0.00	0.00	0.00	0.00
31XX Food Services	99,979.47	46,821.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,165.06	20,165.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,856.31	20,856.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	214,908.62	0.00	0.00	214,908.62	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	524.34	0.00	0.00	0.00	524.34	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,639.71	0.00	0.00	1,639.71	0.00	0.00
Totals	1,582,808.18	1,293,922.62	0.00	235,203.22	524.34	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,582,808.18					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0775 Valier Public Schools

0680 Valier H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	476,555.88	476,555.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,313.93	49,313.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	592.20	592.20	0.00	0.00	0.00	0.00
222X Educational Media Services	66,692.73	66,692.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,700.20	87,700.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,965.82	69,965.82	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	191,489.83	170,540.83	0.00	20,949.00	0.00	0.00
27XX Student Transportation Services	113,312.30	113,312.30	0.00	0.00	0.00	0.00
31XX Food Services	10,632.48	10,632.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,706.29	28,706.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,111.15	41,111.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	91,486.88	0.00	0.00	91,486.88	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	523.20	0.00	0.00	0.00	523.20	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	977.20	0.00	0.00	977.20	0.00	0.00
Totals	1,229,060.09	1,115,123.81	0.00	113,413.08	523.20	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,229,060.09					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,293,922.62	0.00%		
LE 0680 Valier H S	Indirect/Direct	0.00 / 1,115,123.81	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0679 Valier Elem	0.00%	
0680 Valier H S	0.00%	

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

		2021	SS Reclaasified Rate
0775 Valier Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

37 Pondera 0778 Miami Elementary

0684 Miami Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	190,765.91	190,765.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,227.55	35,227.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,870.07	0.00	0.00	4,870.07	0.00	0.00
Totals	230,863.53	225,993.46	0.00	4,870.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	230,863.53					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0684 Miami Elem	Indirect/Direct	0.00 / 225,993.46	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0684 Miami Elem	0.0005	0.0005	0.0004	0.0003	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0684 Miami Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0684 Miami Elem	0.0005	0.0005	0.0004	0.0003	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0684 Miami Elem	0.03%	

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

		2021	SS Reclaasified Rate
0778 Miami Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.03%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	88,962.36	64,935.11	0.00	24,027.25	0.00	0.00
221X Improvement of Instruction Services	2,467.61	2,467.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,523.86	10,523.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,825.87	0.00	1,825.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,546.80	11,119.10	0.00	3,427.70	0.00	0.00
27XX Student Transportation Services	2,521.40	2,521.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,084.10	0.00	0.00	1,084.10	0.00	0.00
Totals	121,932.00	91,567.08	1,825.87	28,539.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	121,932.00					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0692 Biddle Elem	Indirect/Direct	1,825.87 / 91,567.08	1.99%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0692 Biddle Elem	0.0109	0.0300	0.0159	0.0165	1.99%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0692 Biddle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0692 Biddle Elem	0.0109	0.0300	0.0159	0.0165	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0692 Biddle Elem	1.77%	

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

		2021	SS Reclaasified Rate
0786 Biddle Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.77%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

38 Powder River 0799 Broadus Public Schools

0705 Broadus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,002,210.10	1,002,210.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	55,471.21	55,471.21	0.00	0.00	0.00	0.00
222X Educational Media Services	58,633.06	58,633.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,576.65	65,576.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,349.60	114,149.60	0.00	7,200.00	0.00	0.00
25XX Support Services - Business	62,617.83	6,486.26	56,131.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,838.40	224,838.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,791.03	167,791.03	0.00	0.00	0.00	0.00
31XX Food Services	107,176.41	40,751.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,352.27	1,352.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,730.66	20,730.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,849.00	0.00	0.00	12,849.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,202.63	0.00	0.00	10,202.63	0.00	0.00
Totals	1,910,798.85	1,757,990.87	56,131.57	30,251.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,910,798.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	689,091.79	689,091.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	129,030.31	129,030.31	0.00	0.00	0.00	0.00
222X Educational Media Services	27,971.98	27,971.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,051.95	64,051.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,036.14	63,459.14	0.00	3,577.00	0.00	0.00
25XX Support Services - Business	70,987.38	7,399.21	63,588.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	260,106.88	260,106.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	378,104.31	336,430.31	0.00	41,674.00	0.00	0.00
31XX Food Services	38,936.31	37,752.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,275.01	23,275.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,764.63	96,418.63	0.00	3,346.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,014.79	0.00	0.00	14,014.79	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,770.05	0.00	0.00	4,770.05	0.00	0.00
Totals	1,867,141.53	1,734,987.37	63,588.17	67,381.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,867,141.53					

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0705 Broadus Elem	Indirect/Direct	56,131.57 / 1,757,990.87	3.19%		

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

LE 0706 Powder River Co Dist H S Indirect/Direct 63,588.17 / 1,734,987.37 3.67%

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0705 Broadus Elem	0.0175	0.0175	0.0196	0.0202	3.19%
0706 Powder River Co Dist H S	0.0175	0.0175	0.0196	0.0202	3.67%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0705 Broadus Elem	0.0000	0.0000	0.0000	0.0000	
0706 Powder River Co Dist H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0705 Broadus Elem	0.0175	0.0175	0.0196	0.0202	
0706 Powder River Co Dist H S	0.0175	0.0175	0.0196	0.0202	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0705 Broadus Elem	2.03%	
0706 Powder River Co Dist H S	2.12%	

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

		2021	SS Reclaasified Rate
0799 Broadus Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.08%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0805 Deer Lodge Elementary

0712 Deer Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,632,611.09	2,632,611.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	449,954.98	449,954.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,370.00	1,370.00	0.00	0.00	0.00	0.00
222X Educational Media Services	62,716.04	62,716.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,829.46	117,829.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	320,636.89	320,636.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,800.66	0.00	100,800.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	633,053.59	627,703.59	0.00	5,350.00	0.00	0.00
27XX Student Transportation Services	380,096.32	372,341.32	0.00	7,755.00	0.00	0.00
31XX Food Services	227,344.11	114,314.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,847.28	48,847.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,771.28	30,771.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	48,112.58	0.00	0.00	48,112.58	0.00	0.00
Totals	5,054,144.28	4,779,096.05	100,800.66	61,217.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,054,144.28					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0712 Deer Lodge Elem	Indirect/Direct	100,800.66 / 4,779,096.05	2.11%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0712 Deer Lodge Elem	0.0144	0.0158	0.0148	0.0150	2.11%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0712 Deer Lodge Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0712 Deer Lodge Elem	0.0144	0.0158	0.0148	0.0150	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0712 Deer Lodge Elem	1.54%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0805 Deer Lodge Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.54%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0806 Powell County High School

0713 Powell County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,758,136.88	1,721,022.28	0.00	37,114.60	0.00	0.00
21XX Support Services - Students	81,960.57	81,960.57	0.00	0.00	0.00	0.00
222X Educational Media Services	55,728.64	55,728.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,898.57	214,898.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	205,979.69	205,979.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,785.57	6,677.10	123,108.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	344,887.73	344,887.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,062.65	110,062.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,502.03	32,502.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	190,441.35	159,895.22	0.00	30,546.13	0.00	0.00
Totals	3,124,383.68	2,933,614.48	123,108.47	67,660.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,124,383.68					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0713 Powell County H S	Indirect/Direct	123,108.47 / 2,933,614.48	4.20%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0713 Powell County H S	0.0258	0.0262	0.0274	0.0276	4.20%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0713 Powell County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0713 Powell County H S	0.0258	0.0262	0.0274	0.0276	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0713 Powell County H S	2.83%	

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

		2021	SS Reclaasified Rate
0806 Powell County High School	**Your Preliminary Rate by School System (SS) is:**	**2.83%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0808 Ovando Elementary

0715 Ovando Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	141,118.86	141,118.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	200.00	200.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,710.96	16,710.96	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,557.79	26,557.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53.20	53.20	0.00	0.00	0.00	0.00
Totals	184,640.81	184,640.81	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	184,640.81					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0715 Ovando Elem	Indirect/Direct	0.00 / 184,640.81	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0715 Ovando Elem	0.00%	

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

		2021	SS Reclaasified Rate
0808 Ovando Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0810 Helmville Elementary

0717 Helmville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	170,851.92	170,851.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,270.08	3,270.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,100.00	1,100.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,516.00	1,516.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,857.34	0.00	12,857.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,952.60	36,952.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,168.01	40,168.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,737.04	0.00	0.00	6,737.04	0.00	0.00
Totals	273,452.99	253,858.61	12,857.34	6,737.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	273,452.99					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0717 Helmville Elem	Indirect/Direct	12,857.34 / 253,858.61	5.06%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0717 Helmville Elem	0.0272	0.0291	0.0308	0.0319	5.06%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0717 Helmville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0717 Helmville Elem	0.0272	0.0291	0.0308	0.0319	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0717 Helmville Elem	3.22%	

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

		2021	SS Reclaasified Rate
0810 Helmville Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.22%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0811 Garrison Elementary

0718 Garrison Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	153,143.53	153,143.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,234.45	3,234.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,054.00	3,054.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,937.00	0.00	18,937.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,018.70	18,972.70	0.00	23,046.00	0.00	0.00
27XX Student Transportation Services	13,893.14	13,893.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,067.78	1,067.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	33,965.42	0.00	0.00	33,965.42	0.00	0.00
Totals	269,314.02	193,365.60	18,937.00	57,011.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	269,314.02					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0718 Garrison Elem	Indirect/Direct	18,937.00 / 193,365.60	9.79%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0718 Garrison Elem	0.0692	0.0669	0.0662	0.0679	9.79%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0718 Garrison Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0718 Garrison Elem	0.0692	0.0669	0.0662	0.0679	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0718 Garrison Elem	6.99%	

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

		2021	SS Reclaasified Rate
0811 Garrison Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.99%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0812 Elliston Elementary

0719 Elliston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	148,608.63	148,608.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,044.73	5,044.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,171.92	1,171.92	0.00	0.00	0.00	0.00
222X Educational Media Services	1,299.20	1,299.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,109.00	14,109.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,156.18	34,156.18	0.00	0.00	0.00	0.00
31XX Food Services	26,382.61	16,949.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,695.04	0.00	0.00	7,695.04	0.00	0.00
Totals	238,467.31	221,338.74	0.00	7,695.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	238,467.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0719 Elliston Elem	Indirect/Direct	0.00 / 221,338.74	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0719 Elliston Elem	0.0006	0.0008	0.0006	0.0082	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0719 Elliston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0719 Elliston Elem	0.0006	0.0008	0.0006	0.0082	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0719 Elliston Elem	0.19%	

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

		2021	SS Reclaasified Rate
0812 Elliston Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.19%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0813 Avon Elementary

0720 Avon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	154,385.81	154,385.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,133.72	4,641.65	23,492.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,950.88	22,950.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	16,603.55	16,603.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,830.96	1,830.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,283.04	0.00	0.00	7,283.04	0.00	0.00
Totals	231,187.96	200,412.85	23,492.07	7,283.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	231,187.96					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0720 Avon Elem	Indirect/Direct	23,492.07 / 200,412.85	11.72%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0720 Avon Elem	0.0176	0.0231	0.0281	0.0366	11.72%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0720 Avon Elem	0.0176	0.0231	0.0281	0.0366	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0720 Avon Elem	4.23%	

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

		2021	SS Reclaasified Rate
0813 Avon Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.23%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

39 Powell 0814 Gold Creek Elementary

0721 Gold Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	116,300.69	116,300.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	100.00	100.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,257.00	2,257.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,677.44	19,677.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339.37	339.37	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,295.10	33,295.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,076.40	8,076.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	818.83	0.00	0.00	818.83	0.00	0.00
Totals	180,864.83	180,046.00	0.00	818.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	180,864.83					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0721 Gold Creek Elem	Indirect/Direct	0.00 / 180,046.00	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0721 Gold Creek Elem	0.0008	0.0007	0.0007	0.0006	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0721 Gold Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0721 Gold Creek Elem	0.0008	0.0007	0.0007	0.0006	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0721 Gold Creek Elem	0.05%	

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

		2021	SS Reclaasified Rate
0814 Gold Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.05%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

40 Prairie 0818 Terry K-12 Schools

0726 Terry K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,195,617.68	1,195,617.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	47,414.87	47,414.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,091.47	10,091.47	0.00	0.00	0.00	0.00
222X Educational Media Services	12,449.44	12,449.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,166.68	228,166.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,752.89	8,930.41	53,822.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,805.40	303,805.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,675.19	35,675.19	0.00	0.00	0.00	0.00
31XX Food Services	109,160.74	68,245.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,622.12	19,622.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,392.22	54,392.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,135.33	0.00	0.00	12,135.33	0.00	0.00
Totals	2,091,284.03	1,984,410.91	53,822.48	12,135.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,091,284.03					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0726 Terry K-12 Schools	Indirect/Direct	53,822.48 / 1,984,410.91	2.71%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0726 Terry K-12 Schools	0.0075	0.0088	0.0103	0.0111	2.71%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0726 Terry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0726 Terry K-12 Schools	0.0075	0.0088	0.0103	0.0111	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0726 Terry K-12 Schools	1.23%	

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

		2021	SS Reclaasified Rate
0818 Terry K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.23%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,796,905.19	7,717,353.57	0.00	79,551.62	0.00	0.00
21XX Support Services - Students	804,929.02	803,100.02	0.00	1,829.00	0.00	0.00
221X Improvement of Instruction Services	52,522.21	52,522.21	0.00	0.00	0.00	0.00
222X Educational Media Services	246,165.13	243,481.47	0.00	2,683.66	0.00	0.00
23XX Support Services - General Administration	266,448.34	266,448.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	842,714.45	840,885.45	0.00	1,829.00	0.00	0.00
25XX Support Services - Business	205,550.46	13,674.55	191,875.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	824,358.63	817,425.02	0.00	6,933.61	0.00	0.00
27XX Student Transportation Services	788,243.26	601,873.26	0.00	186,370.00	0.00	0.00
31XX Food Services	396,725.47	236,925.57	0.00	0.00	0.00	0.00
33XX Community Services	8,839.40	8,839.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	76,095.89	76,095.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	387,408.29	387,408.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,962.25	0.00	0.00	46,962.25	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	180,233.68	0.00	0.00	0.00	180,233.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,914.00	2,914.00	0.00	0.00	0.00	0.00
Totals	12,927,015.67	12,068,947.04	191,875.91	326,159.14	180,233.68	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals 12,927,015.67

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0731 Corvallis K-12 Schools	Indirect/Direct	191,875.91 / 12,068,947.04	1.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0731 Corvallis K-12 Schools	0.0111	0.0112	0.0115	0.0117	1.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0731 Corvallis K-12 Schools	0.0111	0.0112	0.0115	0.0117	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0731 Corvallis K-12 Schools	0.0111	0.0112	0.0115	0.0117	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0731 Corvallis K-12 Schools	1.17%	

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

		2021	SS Reclaasified Rate
0822 Corvallis K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.17%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

41 Ravalli 0823 Stevensville Public Schls

0732 Stevensville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,297,378.28	3,297,378.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	152,293.78	152,293.78	0.00	0.00	0.00	0.00
222X Educational Media Services	282,071.05	262,393.28	0.00	19,677.77	0.00	0.00
23XX Support Services - General Administration	126,267.25	126,267.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	294,682.88	294,682.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	136,257.00	24,196.17	112,060.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	497,744.29	497,744.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	501,102.53	373,223.02	0.00	127,879.51	0.00	0.00
31XX Food Services	384,754.97	177,870.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,309.78	9,309.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,138.75	44,138.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	224,799.54	0.00	0.00	224,799.54	0.00	0.00
Totals	5,950,800.10	5,259,497.50	112,060.83	372,356.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,950,800.10					

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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,179,421.58	2,165,303.52	0.00	14,118.06	0.00	0.00
21XX Support Services - Students	105,563.24	105,563.24	0.00	0.00	0.00	0.00
222X Educational Media Services	161,944.01	148,825.49	0.00	13,118.52	0.00	0.00
23XX Support Services - General Administration	102,658.90	102,658.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	324,242.69	324,242.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,187.10	16,299.34	86,887.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	437,505.07	437,505.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	363,212.43	277,959.43	0.00	85,253.00	0.00	0.00
34XX Extracurricular - Activities	73,589.63	73,589.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	205,882.03	205,882.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	123,199.70	0.00	0.00	123,199.70	0.00	0.00
Totals	4,180,406.38	3,857,829.34	86,887.76	235,689.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,180,406.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0732 Stevensville Elem	Indirect/Direct	112,060.83 / 5,259,497.50	2.13%		
LE 0733 Stevensville H S	Indirect/Direct	86,887.76 / 3,857,829.34	2.25%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0732 Stevensville Elem	0.0172	0.0171	0.0173	0.0172	2.13%
0733 Stevensville H S	0.0172	0.0171	0.0173	0.0172	2.25%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0732 Stevensville Elem	0.0172	0.0171	0.0173	0.0172	
0733 Stevensville H S	0.0172	0.0171	0.0173	0.0172	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0732 Stevensville Elem	0.0172	0.0171	0.0173	0.0172	
0733 Stevensville H S	0.0172	0.0171	0.0173	0.0172	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0732 Stevensville Elem	1.71%	
0733 Stevensville H S	1.73%	

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

		2021	SS Reclaasified Rate
0823 Stevensville Public Schls	**Your Preliminary Rate by School System (SS) is:**	**1.72%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	9,312,485.19	9,269,165.19	0.00	43,320.00	0.00	0.00
21XX Support Services - Students	608,394.00	608,394.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	38,572.92	38,572.92	0.00	0.00	0.00	0.00
222X Educational Media Services	362,138.31	362,138.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	295,885.35	295,885.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,176,516.64	1,176,516.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	354,681.45	37,498.59	290,459.60	26,723.26	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,557,746.36	1,540,855.38	0.00	16,890.98	0.00	0.00
27XX Student Transportation Services	809,168.82	809,168.82	0.00	0.00	0.00	0.00
31XX Food Services	572,128.10	291,896.39	0.00	6,936.90	0.00	0.00
32XX Enterprise Services	46,308.86	46,308.86	0.00	0.00	0.00	0.00
33XX Community Services	1,325.73	1,325.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	97,129.04	97,129.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	340,034.41	340,034.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	435,350.16	0.00	0.00	435,350.16	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	109,215.67	109,215.67	0.00	0.00	0.00	0.00
Totals	16,117,081.01	15,024,105.30	290,459.60	529,221.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	16,117,081.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0735 Hamilton K-12 Schools	Indirect/Direct	290,459.60 / 15,024,105.30	1.94%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0735 Hamilton K-12 Schools	0.0180	0.0178	0.0180	0.0190	1.94%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0735 Hamilton K-12 Schools	0.0000	0.0178	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0735 Hamilton K-12 Schools	0.0180	0.0178	0.0180	0.0190	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0735 Hamilton K-12 Schools	1.75%	

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

		2021	SS Reclaasified Rate
0824 Hamilton K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.75%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,722,822.97	1,722,822.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,479.25	164,479.25	0.00	0.00	0.00	0.00
222X Educational Media Services	79,218.71	79,218.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,623.33	102,623.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,196.31	62,196.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	161,327.69	26,876.62	134,106.07	345.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	304,087.50	304,087.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,151.77	176,151.77	0.00	0.00	0.00	0.00
31XX Food Services	164,164.77	72,495.66	0.00	6,503.00	0.00	0.00
34XX Extracurricular - Activities	31,912.74	31,912.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,946.10	95,946.10	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,830.01	0.00	0.00	0.00	8,830.01	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,736.66	0.00	0.00	35,736.66	0.00	0.00
9999 Undistributed	55.87	55.87	0.00	0.00	0.00	0.00
Totals	3,109,553.68	2,838,866.83	134,106.07	42,584.66	8,830.01	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,109,553.68					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0738 Victor K-12 Schools	Indirect/Direct	134,106.07 / 2,838,866.83	4.72%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0738 Victor K-12 Schools	0.0615	0.0626	0.0572	0.0540	4.72%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0738 Victor K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0738 Victor K-12 Schools	0.0615	0.0626	0.0572	0.0540	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0738 Victor K-12 Schools	5.37%	

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

		2021	SS Reclaasified Rate
0826 Victor K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**5.37%**	
	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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,242,546.45	2,228,221.45	0.00	14,325.00	0.00	0.00
21XX Support Services - Students	87,722.30	87,722.30	0.00	0.00	0.00	0.00
222X Educational Media Services	92,637.98	92,637.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,184.15	148,184.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	275,415.45	275,415.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,359.73	26,414.52	59,945.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	611,276.53	611,276.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	355,823.15	355,823.15	0.00	0.00	0.00	0.00
31XX Food Services	178,203.04	103,632.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,439.79	14,439.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,250.42	115,250.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	52,051.50	0.00	0.00	52,051.50	0.00	0.00
Totals	4,259,910.49	4,059,018.13	59,945.21	66,376.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,259,910.49					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0740 Darby K-12 Schools	Indirect/Direct	59,945.21 / 4,059,018.13	1.48%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0740 Darby K-12 Schools	0.0296	0.0272	0.0257	0.0239	1.48%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0740 Darby K-12 Schools	0.0296	0.0272	0.0257	0.0239	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0740 Darby K-12 Schools	0.0296	0.0272	0.0257	0.0239	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0740 Darby K-12 Schools	2.30%	

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

		2021	SS Reclaasified Rate
0827 Darby K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.30%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

41 Ravalli 0828 Lone Rock Elementary

0741 Lone Rock Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,120,436.57	1,120,436.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	68,465.63	68,465.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,748.00	1,748.00	0.00	0.00	0.00	0.00
222X Educational Media Services	82,696.08	82,696.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,291.68	116,291.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,439.45	78,439.45	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	19,573.90	0.00	19,573.90	0.00	0.00	0.00
25XX Support Services - Business	110,580.06	62,653.17	47,926.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	193,486.66	193,486.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,054.55	87,054.55	0.00	0.00	0.00	0.00
31XX Food Services	139,997.42	91,358.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,569.72	3,569.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,318.20	19,318.20	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,683.66	0.00	0.00	0.00	8,683.66	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	44,262.39	0.00	0.00	44,262.39	0.00	0.00
Totals	2,094,603.97	1,925,517.86	67,500.79	44,262.39	8,683.66	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,094,603.97					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0741 Lone Rock Elem	Indirect/Direct	67,500.79 / 1,925,517.86	3.51%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0741 Lone Rock Elem	0.0224	0.0256	0.0254	0.0245	3.51%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0741 Lone Rock Elem	0.0224	0.0256	0.0254	0.0245	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0741 Lone Rock Elem	2.53%	

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

		2021	SS Reclaasified Rate
0828 Lone Rock Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.53%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 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)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,536,027.35	4,501,071.77	0.00	34,955.58	0.00	0.00
21XX Support Services - Students	237,534.37	237,534.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,382.55	1,382.55	0.00	0.00	0.00	0.00
222X Educational Media Services	125,723.60	125,723.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	218,798.73	213,469.73	0.00	5,329.00	0.00	0.00
24XX Support Services - School Administration	323,820.06	323,820.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	344,905.47	1,500.00	343,405.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	806,122.75	800,390.87	0.00	5,731.88	0.00	0.00
27XX Student Transportation Services	620,088.94	620,088.94	0.00	0.00	0.00	0.00
31XX Food Services	248,106.30	114,684.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,787.64	26,787.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	233,819.48	233,815.17	0.00	4.31	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	95,532.00	0.00	0.00	95,532.00	0.00	0.00
Totals	7,818,649.24	7,200,268.94	343,405.47	141,552.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,818,649.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0743 Florence-Carlton K-12 Schls	Indirect/Direct	343,405.47 / 7,200,268.94	4.77%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0743 Florence-Carlton K-12 Schls	0.0134	0.0188	0.0197	0.0179	4.77%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0743 Florence-Carlton K-12 Schls	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0743 Florence-Carlton K-12 Schls	0.0134	0.0188	0.0197	0.0179	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0743 Florence-Carlton K-12 Schls	2.23%	

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

		2021	SS Reclaasified Rate
0829 Florence-Carlton K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**2.23%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0831 Sidney Public Schools

0745 Sidney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,468,724.74	5,466,274.74	0.00	2,450.00	0.00	0.00
21XX Support Services - Students	832,548.53	832,548.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	106,979.12	106,979.12	0.00	0.00	0.00	0.00
222X Educational Media Services	641,650.89	641,650.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	234,416.21	234,416.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	565,149.27	565,149.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	187,670.95	25,785.86	161,885.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	930,637.38	923,664.58	0.00	6,972.80	0.00	0.00
27XX Student Transportation Services	259,995.46	259,995.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,951.38	18,951.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,648.77	78,648.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	524,289.64	0.00	0.00	524,289.64	0.00	0.00
Totals	9,849,662.34	9,154,064.81	161,885.09	533,712.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,849,662.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0831 Sidney Public Schools

0746 Sidney H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,455,201.05	2,433,151.05	0.00	22,050.00	0.00	0.00
21XX Support Services - Students	243,803.20	243,803.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,076.42	36,076.42	0.00	0.00	0.00	0.00
222X Educational Media Services	469,154.83	469,154.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,352.97	139,352.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	398,932.13	398,932.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	116,835.93	23,669.85	93,166.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	931,815.86	591,880.08	0.00	339,935.78	0.00	0.00
27XX Student Transportation Services	185,947.42	185,947.42	0.00	0.00	0.00	0.00
31XX Food Services	568,879.88	315,685.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	112,199.20	112,199.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	267,718.09	267,718.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,413,506.50	0.00	0.00	1,413,506.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	500,000.00	0.00	0.00	500,000.00	0.00	0.00
Totals	7,839,423.48	5,217,570.43	93,166.08	2,275,492.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,839,423.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0745 Sidney Elem	Indirect/Direct	161,885.09 / 9,154,064.81	1.77%		
LE 0746 Sidney H S	Indirect/Direct	93,166.08 / 5,217,570.43	1.79%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0745 Sidney Elem	0.0181	0.0179	0.0173	0.0171	1.77%
0746 Sidney H S	0.0181	0.0179	0.0173	0.0171	1.79%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0745 Sidney Elem	0.0000	0.0000	0.0000	0.0000	
0746 Sidney H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0745 Sidney Elem	0.0181	0.0179	0.0173	0.0171	
0746 Sidney H S	0.0181	0.0179	0.0173	0.0171	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0745 Sidney Elem	1.67%	
0746 Sidney H S	1.68%	

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

		2021	SS Reclaasified Rate
0831 Sidney Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.68%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0832 Savage Public Schools

0747 Savage Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	673,074.61	673,074.61	0.00	0.00	0.00	0.00
222X Educational Media Services	3,632.92	3,632.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,626.12	4,626.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,146.44	0.00	11,146.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,342.21	84,342.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,027.08	57,027.08	0.00	0.00	0.00	0.00
31XX Food Services	59,593.39	20,707.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	540.00	540.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,057.80	18,057.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,517.89	0.00	0.00	1,517.89	0.00	0.00
9999 Undistributed	5,109.16	5,109.16	0.00	0.00	0.00	0.00
Totals	918,667.62	867,117.33	11,146.44	1,517.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	918,667.62					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0832 Savage Public Schools

0748 Savage H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	425,093.77	425,093.77	0.00	0.00	0.00	0.00
222X Educational Media Services	3,071.75	3,071.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,633.19	81,633.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,231.10	53,231.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,757.74	0.00	69,757.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	185,643.13	185,643.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	297,134.87	47,004.87	0.00	250,130.00	0.00	0.00
31XX Food Services	63,583.00	55,411.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,380.80	7,380.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,840.50	56,840.50	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	36,092.17	0.00	0.00	0.00	36,092.17	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,972.58	0.00	0.00	5,972.58	0.00	0.00
Totals	1,285,434.60	915,310.59	69,757.74	256,102.58	36,092.17	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,285,434.60					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0747 Savage Elem	Indirect/Direct	11,146.44 / 867,117.33	1.29%		
LE 0748 Savage H S	Indirect/Direct	69,757.74 / 915,310.59	7.62%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0747 Savage Elem	0.0320	0.0339	0.0338	0.0403	1.29%
0748 Savage H S	0.0320	0.0339	0.0338	0.0403	7.62%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0747 Savage Elem	0.0000	0.0000	0.0000	0.0000	
0748 Savage H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0747 Savage Elem	0.0320	0.0339	0.0338	0.0403	
0748 Savage H S	0.0320	0.0339	0.0338	0.0403	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0747 Savage Elem	2.91%	
0748 Savage H S	4.11%	

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

		2021	SS Reclaasified Rate
0832 Savage Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.51%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0833 Brorson Elementary

0749 Brorson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	201,723.57	201,723.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,117.00	1,117.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,081.65	2,081.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,406.06	0.00	41,406.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,381.99	32,063.09	0.00	7,318.90	0.00	0.00
27XX Student Transportation Services	47,810.53	47,810.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,640.67	0.00	0.00	1,640.67	0.00	0.00
Totals	335,161.47	284,795.84	41,406.06	8,959.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	335,161.47					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0749 Brorson Elem	Indirect/Direct	41,406.06 / 284,795.84	14.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0749 Brorson Elem	0.2742	0.2677	0.2506	0.2333	14.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0749 Brorson Elem	0.2742	0.2677	0.2506	0.2333	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0749 Brorson Elem	22.25%	

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

		2021	SS Reclaasified Rate
0833 Brorson Elementary	**Your Preliminary Rate by School System (SS) is:**	**22.25%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0834 Fairview Public Schools

0750 Fairview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,661,266.87	1,661,266.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	157,133.06	157,133.06	0.00	0.00	0.00	0.00
222X Educational Media Services	32,787.01	32,787.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,529.57	104,529.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,773.22	169,773.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,603.89	12,039.92	78,563.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,260.43	226,260.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	275,052.72	275,052.72	0.00	0.00	0.00	0.00
31XX Food Services	250,141.49	111,731.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,863.60	3,863.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,329.74	37,329.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,033.82	0.00	0.00	4,033.82	0.00	0.00
Totals	3,012,775.42	2,791,767.64	78,563.97	4,033.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,012,775.42					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0834 Fairview Public Schools

0751 Fairview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,353,869.66	1,332,405.98	0.00	21,463.68	0.00	0.00
221X Improvement of Instruction Services	22,492.09	22,492.09	0.00	0.00	0.00	0.00
222X Educational Media Services	55,025.14	50,245.18	0.00	4,779.96	0.00	0.00
23XX Support Services - General Administration	134,331.14	134,331.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	147,173.99	147,173.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	107,433.27	30,752.18	76,681.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	202,307.49	202,307.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,421.02	67,421.02	0.00	0.00	0.00	0.00
31XX Food Services	4,113.48	4,085.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	153,401.68	153,401.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	194,878.48	194,878.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,224.48	0.00	0.00	18,224.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,557.53	0.00	0.00	2,557.53	0.00	0.00
Totals	2,463,229.45	2,339,494.29	76,681.09	47,025.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,463,229.45					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0750 Fairview Elem	Indirect/Direct	78,563.97 / 2,791,767.64	2.81%		
LE 0751 Fairview H S	Indirect/Direct	76,681.09 / 2,339,494.29	3.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0750 Fairview Elem	0.0197	0.0200	0.0206	0.0197	2.81%
0751 Fairview H S	0.0197	0.0200	0.0206	0.0197	3.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0750 Fairview Elem	0.0000	0.0000	0.0000	0.0000	
0751 Fairview H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0750 Fairview Elem	0.0197	0.0200	0.0206	0.0197	
0751 Fairview H S	0.0197	0.0200	0.0206	0.0197	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0750 Fairview Elem	2.05%	
0751 Fairview H S	2.14%	

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

		2021	SS Reclaasified Rate
0834 Fairview Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.10%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0837 Rau Elementary

0754 Rau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	441,737.86	416,737.86	0.00	25,000.00	0.00	0.00
21XX Support Services - Students	14,828.67	14,828.67	0.00	0.00	0.00	0.00
222X Educational Media Services	43,354.32	35,918.64	0.00	7,435.68	0.00	0.00
25XX Support Services - Business	120,095.69	15,095.16	105,000.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	132,064.39	58,138.20	0.00	73,926.19	0.00	0.00
27XX Student Transportation Services	100,166.74	100,166.74	0.00	0.00	0.00	0.00
31XX Food Services	57,937.42	29,531.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,800.00	1,800.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,655.71	0.00	0.00	30,655.71	0.00	0.00
Totals	942,640.80	672,216.93	105,000.53	137,017.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	942,640.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0754 Rau Elem	Indirect/Direct	105,000.53 / 672,216.93	15.62%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0754 Rau Elem	0.1136	0.1144	0.1166	0.1168	15.62%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0754 Rau Elem	0.1136	0.1144	0.1166	0.1168	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0754 Rau Elem	11.73%	

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

		2021	SS Reclaasified Rate
0837 Rau Elementary	**Your Preliminary Rate by School System (SS) is:**	**11.73%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0851 Lambert Public Schools

0768 Lambert Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	818,063.59	818,063.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,759.77	19,759.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,863.95	3,863.95	0.00	0.00	0.00	0.00
222X Educational Media Services	16,612.67	16,612.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,678.48	118,678.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,138.03	30,138.03	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	37,313.82	0.00	37,313.82	0.00	0.00	0.00
25XX Support Services - Business	76,486.66	0.00	76,486.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,473.92	197,473.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,993.00	167,993.00	0.00	0.00	0.00	0.00
31XX Food Services	94,198.53	45,092.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,060.80	9,060.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,776.57	17,776.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,788.19	0.00	0.00	1,788.19	0.00	0.00
Totals	1,609,207.98	1,444,513.67	113,800.48	1,788.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,609,207.98					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

42 Richland 0851 Lambert Public Schools

0769 Lambert H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	574,710.07	574,710.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,009.79	8,009.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,295.41	4,295.41	0.00	0.00	0.00	0.00
222X Educational Media Services	15,578.11	15,578.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,308.54	99,308.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,501.73	35,501.73	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	37,313.84	0.00	37,313.84	0.00	0.00	0.00
25XX Support Services - Business	48,668.84	0.00	48,668.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,727.95	162,727.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	174,251.64	174,251.64	0.00	0.00	0.00	0.00
31XX Food Services	38,898.98	33,144.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,135.18	48,135.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,537.52	89,537.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	769.34	0.00	0.00	769.34	0.00	0.00
Totals	1,337,706.94	1,245,200.09	85,982.68	769.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,337,706.94					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0768 Lambert Elem	Indirect/Direct	113,800.48 / 1,444,513.67	7.88%		
LE 0769 Lambert H S	Indirect/Direct	85,982.68 / 1,245,200.09	6.91%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0768 Lambert Elem	0.0437	0.0433	0.0452	0.0469	7.88%
0769 Lambert H S	0.0437	0.0433	0.0452	0.0469	6.91%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0768 Lambert Elem	0.0000	0.0000	0.0000	0.0000	
0769 Lambert H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0768 Lambert Elem	0.0437	0.0433	0.0452	0.0469	
0769 Lambert H S	0.0437	0.0433	0.0452	0.0469	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0768 Lambert Elem	4.90%	
0769 Lambert H S	4.72%	

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

		2021	SS Reclaasified Rate
0851 Lambert Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.81%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0856 Frontier Elementary

0774 Frontier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,072,891.16	1,072,891.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,794.69	41,794.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,524.55	45,524.55	0.00	0.00	0.00	0.00
222X Educational Media Services	76,951.61	76,951.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,492.19	164,492.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,513.85	44,513.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	187,342.48	13,031.54	174,310.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,230.37	238,829.71	0.00	43,400.66	0.00	0.00
27XX Student Transportation Services	91,880.88	91,880.88	0.00	0.00	0.00	0.00
31XX Food Services	147,982.40	82,280.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,604.91	5,604.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,155.96	13,155.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	142,039.50	0.00	0.00	142,039.50	0.00	0.00
9999 Undistributed	2,042.82	2,042.82	0.00	0.00	0.00	0.00
Totals	2,318,447.37	1,892,994.76	174,310.94	185,440.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,318,447.37					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0774 Frontier Elem	Indirect/Direct	174,310.94 / 1,892,994.76	9.21%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0774 Frontier Elem	0.0295	0.0298	0.0301	0.0334	9.21%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0774 Frontier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0774 Frontier Elem	0.0295	0.0298	0.0301	0.0334	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0774 Frontier Elem	4.08%	

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

		2021	SS Reclaasified Rate
0856 Frontier Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.08%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0775 Poplar Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	6,868,385.59	6,835,001.80	0.00	33,383.79	0.00	0.00
21XX Support Services - Students	900,294.51	900,294.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	191,099.36	191,099.36	0.00	0.00	0.00	0.00
222X Educational Media Services	214,593.28	214,593.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	355,023.84	355,023.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	819,995.38	819,995.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	206,100.64	19,264.24	186,836.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,170,929.44	1,153,456.42	0.00	17,473.02	0.00	0.00
27XX Student Transportation Services	381,196.91	381,196.91	0.00	0.00	0.00	0.00
31XX Food Services	289,890.40	271,203.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,262.44	100,262.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	698.00	698.00	0.00	0.00	0.00	0.00
Totals	11,498,469.79	11,242,090.17	186,836.40	50,856.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,498,469.79					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0776 Poplar H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,869,460.05	1,869,460.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	191,677.51	191,677.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,644.58	33,644.58	0.00	0.00	0.00	0.00
222X Educational Media Services	88,502.21	88,502.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,630.02	79,630.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	357,506.23	357,506.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,179.46	5,315.62	76,863.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	442,340.60	311,892.85	0.00	130,447.75	0.00	0.00
27XX Student Transportation Services	142,863.85	142,863.85	0.00	0.00	0.00	0.00
31XX Food Services	750,118.58	165,770.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,034.79	1,034.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	362,734.38	362,734.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	0.75	0.75	0.00	0.00	0.00	0.00
Totals	4,401,693.01	3,610,033.29	76,863.84	130,447.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,401,693.01					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0775 Poplar Elem	Indirect/Direct	186,836.40 / 11,242,090.17	1.66%		
LE 0776 Poplar H S	Indirect/Direct	76,863.84 / 3,610,033.29	2.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0775 Poplar Elem	0.0394	0.0382	0.0355	0.0329	1.66%
0776 Poplar H S	0.0394	0.0382	0.0355	0.0329	2.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0775 Poplar Elem	0.0394	0.0382	0.0355	0.0329	
0776 Poplar H S	0.0394	0.0382	0.0355	0.0329	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0775 Poplar Elem	0.0394	0.0382	0.0355	0.0329	
0776 Poplar H S	0.0394	0.0382	0.0355	0.0329	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0775 Poplar Elem	3.09%	
0776 Poplar H S	3.18%	

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

		2021	SS Reclaasified Rate
0857 Poplar Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.14%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0777 Culbertson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,448,534.53	1,433,172.06	0.00	15,362.47	0.00	0.00
21XX Support Services - Students	1,567.50	1,567.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	42,393.23	42,393.23	0.00	0.00	0.00	0.00
222X Educational Media Services	3,383.51	3,383.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,647.29	137,647.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,049.92	18,049.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,389.41	7,500.00	31,889.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,033.68	276,283.68	0.00	13,750.00	0.00	0.00
27XX Student Transportation Services	298,942.37	223,678.02	0.00	75,264.35	0.00	0.00
31XX Food Services	68,107.82	36,587.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,179.20	9,179.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,901.62	20,901.62	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	249,637.77	0.00	0.00	0.00	249,637.77	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,544.42	0.00	0.00	3,544.42	0.00	0.00
9999 Undistributed	187,843.97	187,843.97	0.00	0.00	0.00	0.00
Totals	2,819,156.24	2,398,187.74	31,889.41	107,921.24	249,637.77	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,819,156.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0778 Culbertson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	665,944.20	665,944.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,567.50	1,567.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,471.80	36,471.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,682.31	125,682.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,926.31	94,926.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,956.76	7,500.00	30,456.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	254,053.73	254,053.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,801.92	149,504.31	0.00	23,297.61	0.00	0.00
31XX Food Services	137,678.91	56,132.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,077.10	31,077.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,350.92	69,350.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	21,084.00	0.00	0.00	0.00	21,084.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,258.77	0.00	0.00	1,258.77	0.00	0.00
9999 Undistributed	12,442.15	12,442.15	0.00	0.00	0.00	0.00
Totals	1,662,296.38	1,504,652.53	30,456.76	24,556.38	21,084.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,662,296.38					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0777 Culbertson Elem	Indirect/Direct	31,889.41 / 2,398,187.74	1.33%		
LE 0778 Culbertson H S	Indirect/Direct	30,456.76 / 1,504,652.53	2.02%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0777 Culbertson Elem	0.0181	0.0186	0.0185	0.0184	1.33%
0778 Culbertson H S	0.0181	0.0186	0.0185	0.0184	2.02%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0777 Culbertson Elem	0.0000	0.0000	0.0000	0.0000	
0778 Culbertson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0777 Culbertson Elem	0.0181	0.0186	0.0185	0.0184	
0778 Culbertson H S	0.0181	0.0186	0.0185	0.0184	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0777 Culbertson Elem	1.65%	
0778 Culbertson H S	1.78%	

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

		2021	SS Reclaasified Rate
0858 Culbertson Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.72%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0780 Wolf Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,368,824.79	4,368,824.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	366,151.59	366,151.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	162,044.86	162,044.86	0.00	0.00	0.00	0.00
222X Educational Media Services	146,762.17	146,762.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	329,513.92	329,513.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	470,246.35	470,246.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	363,574.61	0.00	363,574.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,316,107.73	752,213.27	0.00	563,894.46	0.00	0.00
27XX Student Transportation Services	110,257.46	110,257.46	0.00	0.00	0.00	0.00
31XX Food Services	133,528.50	53,720.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,819.03	4,819.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,876.85	30,562.10	0.00	6,314.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	56,440.60	56,440.60	0.00	0.00	0.00	0.00
9999 Undistributed	56,643.00	56,643.00	0.00	0.00	0.00	0.00
Totals	7,921,791.46	6,908,199.74	363,574.61	570,209.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,921,791.46					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0781 Wolf Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,335,330.33	1,335,330.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	102,529.71	102,529.71	0.00	0.00	0.00	0.00
222X Educational Media Services	50,048.11	50,048.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,627.05	137,627.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	200,828.89	200,828.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,354.94	0.00	181,354.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	702,003.15	416,837.22	0.00	285,165.93	0.00	0.00
27XX Student Transportation Services	115,228.76	115,228.76	0.00	0.00	0.00	0.00
31XX Food Services	576,660.80	304,565.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,570.41	51,570.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	207,852.33	188,908.08	0.00	18,944.25	0.00	0.00
9999 Undistributed	26,535.00	26,535.00	0.00	0.00	0.00	0.00
Totals	3,687,569.48	2,930,008.59	181,354.94	304,110.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,687,569.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0780 Wolf Point Elem	Indirect/Direct	363,574.61 / 6,908,199.74	5.26%		
LE 0781 Wolf Point H S	Indirect/Direct	181,354.94 / 2,930,008.59	6.19%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0780 Wolf Point Elem	0.0468	0.0489	0.0507	0.0511	5.26%
0781 Wolf Point H S	0.0468	0.0489	0.0507	0.0511	6.19%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0780 Wolf Point Elem	0.0468	0.0489	0.0507	0.0511	
0781 Wolf Point H S	0.0468	0.0489	0.0507	0.0511	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0780 Wolf Point Elem	0.0468	0.0489	0.0507	0.0511	
0781 Wolf Point H S	0.0468	0.0489	0.0507	0.0511	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0780 Wolf Point Elem	4.75%	
0781 Wolf Point H S	4.93%	

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

		2021	SS Reclaasified Rate
0860 Wolf Point Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.84%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0782 Brockton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,346,300.81	1,338,435.11	0.00	7,865.70	0.00	0.00
23XX Support Services - General Administration	147,807.69	147,807.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,753.97	83,753.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,377.21	1,240.38	63,136.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	154,969.20	154,969.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	144,212.36	24,462.36	0.00	119,750.00	0.00	0.00
31XX Food Services	72,935.18	50,108.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,125.45	8,125.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,698.37	21,698.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	47,675.85	0.00	0.00	47,675.85	0.00	0.00
Totals	2,091,856.09	1,830,601.13	63,136.83	175,291.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,091,856.09					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0783 Brockton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	783,232.27	778,931.35	0.00	4,300.92	0.00	0.00
222X Educational Media Services	112.95	112.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,841.46	126,841.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,894.46	78,894.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,189.44	1,240.39	43,949.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,541.50	134,927.50	0.00	1,614.00	0.00	0.00
27XX Student Transportation Services	19,097.63	19,097.63	0.00	0.00	0.00	0.00
31XX Food Services	109,793.53	28,078.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,331.22	12,331.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,282.38	49,282.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	47,675.85	0.00	0.00	47,675.85	0.00	0.00
Totals	1,408,992.69	1,229,737.80	43,949.05	53,590.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,408,992.69					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0782 Brockton Elem	Indirect/Direct	63,136.83 / 1,830,601.13	3.45%		
LE 0783 Brockton H S	Indirect/Direct	43,949.05 / 1,229,737.80	3.57%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0782 Brockton Elem	0.0287	0.0280	0.0289	0.0275	3.45%
0783 Brockton H S	0.0287	0.0280	0.0289	0.0275	3.57%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	
0783 Brockton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0782 Brockton Elem	0.0287	0.0280	0.0289	0.0275	
0783 Brockton H S	0.0287	0.0280	0.0289	0.0275	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0782 Brockton Elem	2.80%	
0783 Brockton H S	2.83%	

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

		2021	SS Reclaasified Rate
0861 Brockton Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.82%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0862 Bainville K-12 Schools

0785 Bainville K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,737,177.69	1,697,347.65	0.00	39,830.04	0.00	0.00
21XX Support Services - Students	26,707.45	26,707.45	0.00	0.00	0.00	0.00
222X Educational Media Services	46,163.18	46,163.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	368,537.47	368,537.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,349.87	82,349.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,309.27	1,557.73	38,751.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,884.05	233,384.05	0.00	10,500.00	0.00	0.00
27XX Student Transportation Services	372,982.65	265,032.65	0.00	107,950.00	0.00	0.00
31XX Food Services	147,740.74	61,124.67	0.00	0.00	0.00	0.00
33XX Community Services	114.69	114.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,444.69	29,444.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,473.25	88,473.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,600.34	0.00	0.00	2,600.34	0.00	0.00
Totals	3,186,485.34	2,900,237.35	38,751.54	160,880.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,186,485.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0785 Bainville K-12 Schools	Indirect/Direct	38,751.54 / 2,900,237.35	1.34%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0785 Bainville K-12 Schools	0.0230	0.0238	0.0234	0.0214	1.34%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0785 Bainville K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0785 Bainville K-12 Schools	0.0230	0.0238	0.0234	0.0214	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0785 Bainville K-12 Schools	2.00%	

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

		2021	SS Reclaasified Rate
0862 Bainville K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0863 Froid Public Schools

0786 Froid Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	724,457.31	724,457.31	0.00	0.00	0.00	0.00
222X Educational Media Services	48,713.56	48,713.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,456.37	65,456.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,388.29	24,388.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,193.28	0.00	30,193.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,908.66	96,908.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,667.10	84,667.10	0.00	0.00	0.00	0.00
31XX Food Services	22,454.81	22,454.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,244.84	2,244.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,289.23	14,289.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,540.33	0.00	0.00	61,540.33	0.00	0.00
Totals	1,175,313.78	1,083,580.17	30,193.28	61,540.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,175,313.78					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

43 Roosevelt 0863 Froid Public Schools

0787 Froid H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	453,777.45	453,777.45	0.00	0.00	0.00	0.00
222X Educational Media Services	20,371.10	20,371.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,174.61	65,174.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,258.77	25,258.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,613.73	0.00	31,613.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,357.08	196,357.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	216,729.56	86,483.56	0.00	130,246.00	0.00	0.00
31XX Food Services	75,123.09	23,533.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,052.26	13,052.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,326.90	34,326.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	430.63	0.00	0.00	430.63	0.00	0.00
Totals	1,132,215.18	918,335.15	31,613.73	130,676.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,132,215.18					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0786 Froid Elem	Indirect/Direct	30,193.28 / 1,083,580.17	2.79%		
LE 0787 Froid H S	Indirect/Direct	31,613.73 / 918,335.15	3.44%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0786 Froid Elem	0.0181	0.0187	0.0189	0.0196	2.79%
0787 Froid H S	0.0181	0.0187	0.0189	0.0196	3.44%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0786 Froid Elem	0.0000	0.0000	0.0000	0.0000	
0787 Froid H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0786 Froid Elem	0.0181	0.0187	0.0189	0.0196	
0787 Froid H S	0.0181	0.0187	0.0189	0.0196	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0786 Froid Elem	1.96%	
0787 Froid H S	2.08%	

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

		2021	SS Reclaasified Rate
0863 Froid Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.02%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0865 Birney Elementary

0789 Birney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	82,971.83	82,971.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,691.26	9,691.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,923.00	0.00	14,923.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,474.04	12,474.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,076.59	1,076.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,469.13	0.00	0.00	3,469.13	0.00	0.00
Totals	124,605.85	106,213.72	14,923.00	3,469.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	124,605.85					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0789 Birney Elem	Indirect/Direct	14,923.00 / 106,213.72	14.05%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0789 Birney Elem	0.0882	0.1047	0.1208	0.0941	14.05%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0789 Birney Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0789 Birney Elem	0.0882	0.1047	0.1208	0.0941	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0789 Birney Elem	10.42%	

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

		2021	SS Reclaasified Rate
0865 Birney Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.42%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0790 Forsyth Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,452,489.23	1,452,489.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	82,307.39	64,758.25	0.00	17,549.14	0.00	0.00
221X Improvement of Instruction Services	68,687.71	68,687.71	0.00	0.00	0.00	0.00
222X Educational Media Services	61,121.16	61,121.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,103.83	119,103.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	206,103.92	206,103.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,392.19	1,684.57	69,707.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,889.69	217,889.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	130,918.13	95,261.18	0.00	35,656.95	0.00	0.00
31XX Food Services	124,929.86	82,248.78	0.00	0.00	0.00	0.00
32XX Enterprise Services	205.74	205.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,401.13	6,401.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,018.15	33,018.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,509.11	0.00	0.00	15,509.11	0.00	0.00
Totals	2,590,077.24	2,408,973.34	69,707.62	68,715.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,590,077.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0791 Forsyth H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	778,337.04	778,337.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,762.34	26,762.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	96,416.59	89,927.79	0.00	6,488.80	0.00	0.00
222X Educational Media Services	35,722.61	35,722.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,135.85	91,135.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,561.74	114,561.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,006.86	0.00	30,006.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,384.82	198,746.87	0.00	6,637.95	0.00	0.00
27XX Student Transportation Services	77,473.77	62,192.22	0.00	15,281.55	0.00	0.00
31XX Food Services	19,883.89	7,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,030.24	46,030.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	147,704.58	147,704.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,738.46	0.00	0.00	7,738.46	0.00	0.00
Totals	1,677,158.79	1,598,621.28	30,006.86	36,146.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,677,158.79					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0790 Forsyth Elem	Indirect/Direct	69,707.62 / 2,408,973.34	2.89%		
LE 0791 Forsyth H S	Indirect/Direct	30,006.86 / 1,598,621.28	1.88%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0790 Forsyth Elem	0.0322	0.0320	0.0334	0.0299	2.89%
0791 Forsyth H S	0.0322	0.0320	0.0334	0.0299	1.88%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0790 Forsyth Elem	0.0322	0.0000	0.0000	0.0000	
0791 Forsyth H S	0.0322	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0790 Forsyth Elem	0.0322	0.0320	0.0334	0.0299	
0791 Forsyth H S	0.0322	0.0320	0.0334	0.0299	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0790 Forsyth Elem	2.97%	
0791 Forsyth H S	2.78%	

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

		2021	SS Reclaasified Rate
0866 Forsyth Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.88%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

0792 Lame Deer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,721,480.88	2,711,385.58	0.00	10,095.30	0.00	0.00
21XX Support Services - Students	705,583.27	705,583.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	99,419.23	99,419.23	0.00	0.00	0.00	0.00
222X Educational Media Services	4,637.90	4,637.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	310,081.71	305,936.33	0.00	4,145.38	0.00	0.00
24XX Support Services - School Administration	484,674.03	484,674.03	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,956.95	0.00	1,956.95	0.00	0.00	0.00
25XX Support Services - Business	650,142.73	66,127.11	559,630.22	24,385.40	0.00	0.00
26XX Operation and Maintenance of Plant Services	542,651.63	498,287.08	0.00	44,364.55	0.00	0.00
27XX Student Transportation Services	340,685.13	268,988.18	0.00	71,696.95	0.00	0.00
31XX Food Services	463,798.40	185,332.42	0.00	0.00	0.00	0.00
33XX Community Services	75,160.78	53,910.78	0.00	21,250.00	0.00	0.00
35XX Extracurricular - Athletics	74,828.06	74,828.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,520.85	0.00	0.00	34,520.85	0.00	0.00
Totals	6,509,621.55	5,459,109.97	561,587.17	210,458.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,509,621.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

1230 Lame Deer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,035,151.40	1,013,481.45	0.00	21,669.95	0.00	0.00
21XX Support Services - Students	231,045.25	231,045.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,571.47	58,571.47	0.00	0.00	0.00	0.00
222X Educational Media Services	36,929.52	36,929.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	176,449.23	174,217.10	0.00	2,232.13	0.00	0.00
24XX Support Services - School Administration	315,614.58	315,614.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	381,745.51	64,389.34	304,225.57	13,130.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	482,167.24	398,705.38	0.00	83,461.86	0.00	0.00
27XX Student Transportation Services	190,160.66	151,554.61	0.00	38,606.05	0.00	0.00
31XX Food Services	83,390.39	79,661.72	0.00	0.00	0.00	0.00
33XX Community Services	286.17	286.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	209,683.23	209,683.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,150.65	0.00	0.00	11,150.65	0.00	0.00
Totals	3,212,345.30	2,734,139.82	304,225.57	170,251.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,212,345.30					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0792 Lame Deer Elem	Indirect/Direct	561,587.17 / 5,459,109.97	10.29%		
LE 1230 Lame Deer H S	Indirect/Direct	304,225.57 / 2,734,139.82	11.13%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0792 Lame Deer Elem	0.0668	0.0720	0.0733	0.0765	10.29%
1230 Lame Deer H S	0.0668	0.0720	0.0733	0.0765	11.13%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0792 Lame Deer Elem	0.0000	0.0000	0.0733	0.0765	
1230 Lame Deer H S	0.0000	0.0000	0.0733	0.0765	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0792 Lame Deer Elem	0.0668	0.0720	0.0733	0.0765	
1230 Lame Deer H S	0.0668	0.0720	0.0733	0.0765	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0792 Lame Deer Elem	7.44%	
1230 Lame Deer H S	7.60%	

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

		2021	SS Reclaasified Rate
0867 Lame Deer Public Schools	**Your Preliminary Rate by School System (SS) is:**	**7.52%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0869 Rosebud Public Schools

0795 Rosebud K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	596,266.50	587,133.50	0.00	9,133.00	0.00	0.00
222X Educational Media Services	17,192.06	17,192.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,930.15	63,930.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,777.11	125,725.80	0.00	4,051.31	0.00	0.00
25XX Support Services - Business	104,465.55	17,505.44	86,960.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	241,018.98	194,992.85	0.00	46,026.13	0.00	0.00
27XX Student Transportation Services	98,860.92	98,860.92	0.00	0.00	0.00	0.00
31XX Food Services	57,836.96	43,525.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,861.94	13,861.94	0.00	0.00	0.00	0.00
Totals	1,323,210.17	1,162,728.05	86,960.11	59,210.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,323,210.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0795 Rosebud K-12	Indirect/Direct	86,960.11 / 1,162,728.05	7.48%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0795 Rosebud K-12	0.0878	0.1127	0.1208	0.1053	7.48%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0795 Rosebud K-12	0.0878	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0795 Rosebud K-12	0.0878	0.1127	0.1208	0.1053	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0795 Rosebud K-12	9.53%	

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

		2021	SS Reclaasified Rate
0869 Rosebud Public Schools	**Your Preliminary Rate by School System (SS) is:**	**9.53%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0796 Colstrip Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,055,660.57	3,055,660.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	395,274.60	395,274.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,460.14	74,460.14	0.00	0.00	0.00	0.00
222X Educational Media Services	437,618.59	437,618.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,807.98	151,807.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	454,758.43	454,758.43	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	24,251.69	0.00	24,251.69	0.00	0.00	0.00
25XX Support Services - Business	150,717.35	394.81	150,322.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	661,090.27	637,690.27	0.00	23,400.00	0.00	0.00
27XX Student Transportation Services	515,415.16	316,029.55	0.00	199,385.61	0.00	0.00
31XX Food Services	468,176.76	259,983.15	0.00	11,940.00	0.00	0.00
34XX Extracurricular - Activities	37,275.70	37,275.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,087.41	84,087.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	240,510.52	0.00	0.00	240,510.52	0.00	0.00
Totals	6,751,105.17	5,905,041.20	174,574.23	475,236.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,751,105.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0797 Colstrip H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,646,040.22	1,646,040.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	160,267.73	160,267.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	51,659.72	51,659.72	0.00	0.00	0.00	0.00
222X Educational Media Services	294,587.80	294,587.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,767.10	106,767.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,427.61	339,427.61	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	13,953.91	0.00	13,953.91	0.00	0.00	0.00
25XX Support Services - Business	98,847.63	263.20	98,584.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	593,065.88	577,465.88	0.00	15,600.00	0.00	0.00
27XX Student Transportation Services	451,440.62	252,055.00	0.00	199,385.62	0.00	0.00
31XX Food Services	113,189.82	103,099.14	0.00	7,960.00	0.00	0.00
33XX Community Services	1,527.79	1,527.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	79,953.00	79,953.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	291,489.45	291,489.45	0.00	0.00	0.00	0.00
Totals	4,242,218.28	3,904,603.64	112,538.34	222,945.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,242,218.28					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0796 Colstrip Elem	Indirect/Direct	174,574.23 / 5,905,041.20	2.96%		
LE 0797 Colstrip H S	Indirect/Direct	112,538.34 / 3,904,603.64	2.88%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0796 Colstrip Elem	0.0250	0.0249	0.0248	0.0245	2.96%
0797 Colstrip H S	0.0250	0.0249	0.0248	0.0245	2.88%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0796 Colstrip Elem	0.0000	0.0000	0.0000	0.0000	
0797 Colstrip H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0796 Colstrip Elem	0.0250	0.0249	0.0248	0.0245	
0797 Colstrip H S	0.0250	0.0249	0.0248	0.0245	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0796 Colstrip Elem	2.45%	
0797 Colstrip H S	2.43%	

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

		2021	SS Reclaasified Rate
0870 Colstrip Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.44%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

44 Rosebud 0872 Ashland Elementary

0800 Ashland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	954,617.10	954,617.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	109,206.27	109,206.27	0.00	0.00	0.00	0.00
222X Educational Media Services	585.68	585.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,445.50	131,445.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,789.27	86,789.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,047.13	7,235.75	70,811.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,401.65	235,401.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,094.32	40,944.32	0.00	66,150.00	0.00	0.00
31XX Food Services	69,576.40	33,854.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	585.90	585.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,834.96	3,834.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	33,003.61	0.00	0.00	33,003.61	0.00	0.00
Totals	1,810,187.79	1,604,500.65	70,811.38	99,153.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,810,187.79					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0800 Ashland Elem	Indirect/Direct	70,811.38 / 1,604,500.65	4.41%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0800 Ashland Elem	0.0352	0.0354	0.0343	0.0330	4.41%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0800 Ashland Elem	0.0352	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0800 Ashland Elem	0.0352	0.0354	0.0343	0.0330	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0800 Ashland Elem	3.46%	

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

		2021	SS Reclaasified Rate
0872 Ashland Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.46%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0874 Plains Public Schools

0803 Plains K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,656,089.13	2,656,089.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	295,886.62	295,886.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,389.78	9,389.78	0.00	0.00	0.00	0.00
222X Educational Media Services	72,335.61	72,335.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,615.45	166,615.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	231,277.71	231,277.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	177,807.41	7,039.45	170,767.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	481,150.16	473,250.16	0.00	7,900.00	0.00	0.00
27XX Student Transportation Services	318,883.47	318,883.47	0.00	0.00	0.00	0.00
31XX Food Services	247,993.86	116,998.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,438.23	20,438.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,825.92	117,825.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	72,500.00	0.00	0.00	72,500.00	0.00	0.00
Totals	4,868,193.35	4,486,029.66	170,767.96	80,400.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,868,193.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0803 Plains K-12	Indirect/Direct	170,767.96 / 4,486,029.66	3.81%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0803 Plains K-12	0.0314	0.0396	0.0368	0.0291	3.81%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0803 Plains K-12	0.0314	0.0396	0.0368	0.0291	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0803 Plains K-12	0.0314	0.0396	0.0368	0.0291	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0803 Plains K-12	3.33%	

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

		2021	SS Reclaasified Rate
0874 Plains Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.27%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

0804 Thompson Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,125,756.65	2,075,756.65	0.00	50,000.00	0.00	0.00
21XX Support Services - Students	81,294.48	81,294.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,906.27	11,906.27	0.00	0.00	0.00	0.00
222X Educational Media Services	85,605.43	85,605.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,629.23	82,629.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	203,547.77	203,547.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,585.06	4,515.99	69,069.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,576.99	287,576.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	410,218.36	410,218.36	0.00	0.00	0.00	0.00
31XX Food Services	278,483.53	162,025.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,041.66	10,041.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,175.31	34,175.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,985.37	0.00	0.00	4,985.37	0.00	0.00
Totals	3,689,806.11	3,449,293.43	69,069.07	54,985.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,689,806.11					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0875 Thompson Falls Pub Schls

0805 Thompson Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,098,021.48	1,098,021.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	116,729.69	116,729.69	0.00	0.00	0.00	0.00
222X Educational Media Services	96,623.72	96,623.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,022.94	85,022.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,191.73	149,191.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,762.59	0.00	56,762.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,694.84	281,694.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	272,601.88	272,601.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,191.95	10,191.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,540.45	123,540.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	966.00	0.00	0.00	966.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	120,212.66	0.00	0.00	120,212.66	0.00	0.00
Totals	2,411,559.93	2,233,618.68	56,762.59	121,178.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,411,559.93					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0804 Thompson Falls Elem	Indirect/Direct	69,069.07 / 3,449,293.43	2.00%		
LE 0805 Thompson Falls H S	Indirect/Direct	56,762.59 / 2,233,618.68	2.54%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0804 Thompson Falls Elem	0.0149	0.0180	0.0187	0.0201	2.00%
0805 Thompson Falls H S	0.0149	0.0180	0.0187	0.0201	2.54%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0804 Thompson Falls Elem	0.0000	0.0000	0.0000	0.0000	
0805 Thompson Falls H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0804 Thompson Falls Elem	0.0149	0.0180	0.0187	0.0201	
0805 Thompson Falls H S	0.0149	0.0180	0.0187	0.0201	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0804 Thompson Falls Elem	1.74%	
0805 Thompson Falls H S	1.84%	

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

		2021	SS Reclaasified Rate
0875 Thompson Falls Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**1.79%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0877 Trout Creek Elementary

0807 Trout Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	364,035.54	364,035.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,867.16	11,867.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	116,277.12	116,277.12	0.00	0.00	0.00	0.00
222X Educational Media Services	40,118.36	40,118.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,038.58	58,038.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,815.10	76,815.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,338.99	13,879.44	129,459.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,313.37	120,313.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	208,329.64	208,329.64	0.00	0.00	0.00	0.00
31XX Food Services	86,072.21	54,136.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,950.03	4,950.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,325.00	5,325.00	0.00	3,000.00	0.00	0.00
Totals	1,238,481.10	1,074,085.65	129,459.55	3,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,238,481.10					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0807 Trout Creek Elem	Indirect/Direct	129,459.55 / 1,074,085.65	12.05%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0807 Trout Creek Elem	0.0686	0.0695	0.0697	0.0718	12.05%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0807 Trout Creek Elem	0.0686	0.0695	0.0697	0.0718	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0807 Trout Creek Elem	0.0686	0.0695	0.0697	0.0718	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0807 Trout Creek Elem	7.60%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0877 Trout Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.60%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0879 Dixon Elementary

0809 Dixon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	608,433.60	608,433.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,101.27	49,101.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,286.80	39,286.80	0.00	0.00	0.00	0.00
222X Educational Media Services	594.94	594.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,393.66	178,393.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,500.00	2,500.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	152,793.61	6,816.77	145,976.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,335.19	124,335.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,953.21	51,953.21	0.00	0.00	0.00	0.00
31XX Food Services	90,137.49	39,460.07	0.00	0.00	0.00	0.00
33XX Community Services	97,527.19	97,527.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,466.57	0.00	0.00	22,466.57	0.00	0.00
Totals	1,417,523.53	1,198,402.70	145,976.84	22,466.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,417,523.53					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0809 Dixon Elem	Indirect/Direct	145,976.84 / 1,198,402.70	12.18%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0809 Dixon Elem	0.0728	0.0720	0.0737	0.0729	12.18%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0809 Dixon Elem	0.0728	0.0720	0.0737	0.0729	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0809 Dixon Elem	7.85%	

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

		2021	SS Reclaasified Rate
0879 Dixon Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.85%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0880 Noxon Public Schools

0811 Noxon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	865,169.64	865,169.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,059.41	5,059.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,651.84	5,651.84	0.00	0.00	0.00	0.00
222X Educational Media Services	2,455.90	2,455.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,267.34	133,267.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,303.39	1,303.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,787.42	7,280.79	115,506.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,204.41	111,754.41	0.00	8,450.00	0.00	0.00
27XX Student Transportation Services	181,752.96	181,752.96	0.00	0.00	0.00	0.00
31XX Food Services	185,209.13	99,927.41	0.00	0.00	0.00	0.00
33XX Community Services	149,424.72	149,424.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	729.11	729.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,715.17	30,715.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,450.00	0.00	0.00	8,450.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	43,186.04	0.00	0.00	43,186.04	0.00	0.00
Totals	1,855,366.48	1,594,492.09	115,506.63	60,086.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,855,366.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0880 Noxon Public Schools

0812 Noxon H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	527,224.33	527,224.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,371.27	45,371.27	0.00	0.00	0.00	0.00
222X Educational Media Services	493.40	493.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	134,738.22	134,738.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	984.01	984.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,963.34	1,757.44	103,205.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,975.03	197,375.03	0.00	11,600.00	0.00	0.00
27XX Student Transportation Services	181,400.81	181,400.81	0.00	0.00	0.00	0.00
31XX Food Services	25,576.86	24,687.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,305.27	6,305.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,379.96	79,379.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,126.26	0.00	0.00	1,126.26	0.00	0.00
Totals	1,316,538.76	1,199,717.06	103,205.90	12,726.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,316,538.76					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0811 Noxon Elem	Indirect/Direct	115,506.63 / 1,594,492.09	7.24%		
LE 0812 Noxon H S	Indirect/Direct	103,205.90 / 1,199,717.06	8.60%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0811 Noxon Elem	0.0382	0.0400	0.0397	0.0396	7.24%
0812 Noxon H S	0.0382	0.0400	0.0397	0.0396	8.60%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0811 Noxon Elem	0.0000	0.0000	0.0000	0.0000	
0812 Noxon H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0811 Noxon Elem	0.0382	0.0400	0.0397	0.0396	
0812 Noxon H S	0.0382	0.0400	0.0397	0.0396	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0811 Noxon Elem	4.37%	
0812 Noxon H S	4.63%	

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

		2021	SS Reclaasified Rate
0880 Noxon Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.50%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

45 Sanders 0882 Hot Springs K-12

0815 Hot Springs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,568,876.61	1,568,876.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,925.07	9,925.07	0.00	0.00	0.00	0.00
222X Educational Media Services	39,549.29	39,549.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,089.38	227,089.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,187.31	174,187.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,460.20	23,419.97	79,040.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,602.59	252,602.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	200,755.77	200,755.77	0.00	0.00	0.00	0.00
31XX Food Services	153,253.65	56,786.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,981.74	21,981.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,449.32	71,449.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,900.50	0.00	0.00	2,900.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,213.00	0.00	0.00	3,213.00	0.00	0.00
9999 Undistributed	9,396.90	9,396.90	0.00	0.00	0.00	0.00
Totals	2,837,641.33	2,656,020.58	79,040.23	6,113.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,837,641.33					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0815 Hot Springs K-12	Indirect/Direct	79,040.23 / 2,656,020.58	2.98%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0815 Hot Springs K-12	0.0184	0.0179	0.0172	0.0173	2.98%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0815 Hot Springs K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0815 Hot Springs K-12	0.0184	0.0179	0.0172	0.0173	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0815 Hot Springs K-12	1.91%	

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

		2021	SS Reclaasified Rate
0882 Hot Springs K-12	**Your Preliminary Rate by School System (SS) is:**	**1.91%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

46 Sheridan 0885 Westby K-12 Schools

0819 Westby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	764,700.84	764,700.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,442.22	24,442.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,251.84	3,251.84	0.00	0.00	0.00	0.00
222X Educational Media Services	26,064.56	26,064.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,999.05	113,999.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,000.92	83,000.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,959.36	7,581.90	51,377.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,639.50	36,639.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,874.40	87,874.40	0.00	38,000.00	0.00	0.00
31XX Food Services	96,076.32	55,837.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,653.17	24,653.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,824.76	67,824.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	206,003.38	0.00	0.00	206,003.38	0.00	0.00
Totals	1,631,490.32	1,295,870.88	51,377.46	244,003.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,631,490.32					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0819 Westby K-12 Schools	Indirect/Direct	51,377.46 / 1,295,870.88	3.96%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0819 Westby K-12 Schools	0.0065	0.0166	0.0163	0.0153	3.96%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0819 Westby K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0819 Westby K-12 Schools	0.0065	0.0166	0.0163	0.0153	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0819 Westby K-12 Schools	1.79%	

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

		2021	SS Reclaasified Rate
0885 Westby K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.79%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

46 Sheridan 0887 Medicine Lake K-12 Schools

0822 Medicine Lake K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,448,686.80	1,448,686.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	385.15	385.15	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,597.50	16,597.50	0.00	0.00	0.00	0.00
222X Educational Media Services	33,560.17	33,560.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,883.42	127,883.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,444.61	21,444.61	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	30,094.81	0.00	30,094.81	0.00	0.00	0.00
25XX Support Services - Business	63,161.89	0.00	63,161.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,164.59	210,207.59	0.00	32,957.00	0.00	0.00
27XX Student Transportation Services	232,367.66	105,189.18	0.00	127,178.48	0.00	0.00
31XX Food Services	116,260.19	71,688.52	0.00	0.00	0.00	0.00
32XX Enterprise Services	65,605.46	65,605.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,943.35	10,943.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,416.78	52,416.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,542.69	0.00	0.00	23,542.69	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,728.93	0.00	0.00	37,728.93	0.00	0.00
Totals	2,523,844.00	2,164,608.53	93,256.70	221,407.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,523,844.00					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0822 Medicine Lake K-12 Schools	Indirect/Direct	93,256.70 / 2,164,608.53	4.31%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0822 Medicine Lake K-12 Schools	0.0252	0.0253	0.0253	0.0269	4.31%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0822 Medicine Lake K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0822 Medicine Lake K-12 Schools	0.0252	0.0253	0.0253	0.0269	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0822 Medicine Lake K-12 Schools	2.77%	

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

		2021	SS Reclaasified Rate
0887 Medicine Lake K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.77%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

46 Sheridan 0891 Plentywood K-12 Schools

0828 Plentywood K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,606,368.92	2,597,565.92	0.00	8,803.00	0.00	0.00
21XX Support Services - Students	67,223.60	67,223.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,443.76	10,443.76	0.00	0.00	0.00	0.00
222X Educational Media Services	107,751.32	107,751.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	396,551.51	396,551.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,963.10	180,963.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,147.86	19,252.83	72,895.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	433,168.39	433,168.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	384,745.63	274,008.63	0.00	110,737.00	0.00	0.00
31XX Food Services	301,472.48	143,304.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,405.12	69,405.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,799.56	142,799.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	122,878.61	0.00	0.00	122,878.61	0.00	0.00
Totals	4,915,919.86	4,442,438.61	72,895.03	242,418.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,915,919.86					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0828 Plentywood K-12 Schools	Indirect/Direct	72,895.03 / 4,442,438.61	1.64%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0828 Plentywood K-12 Schools	0.0123	0.0127	0.0123	0.0123	1.64%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0828 Plentywood K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0828 Plentywood K-12 Schools	0.0123	0.0127	0.0123	0.0123	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0828 Plentywood K-12 Schools	1.25%	

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

		2021	SS Reclaasified Rate
0891 Plentywood K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.25%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	16,266,515.32	16,249,369.07	0.00	17,146.25	0.00	0.00
21XX Support Services - Students	3,896,033.09	3,896,033.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	986,953.81	986,953.81	0.00	0.00	0.00	0.00
222X Educational Media Services	586,521.35	586,521.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	634,737.36	634,737.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,876,592.60	1,876,592.60	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	41,459.23	0.00	41,459.23	0.00	0.00	0.00
25XX Support Services - Business	498,122.47	0.00	493,904.82	4,217.65	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,789,265.87	2,779,574.32	0.00	9,691.55	0.00	0.00
27XX Student Transportation Services	1,062,990.54	1,059,611.06	0.00	3,379.48	0.00	0.00
31XX Food Services	1,412,900.50	722,376.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,946.90	54,946.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	109,944.30	109,944.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	603,011.46	52,391.57	0.00	550,619.89	0.00	0.00
Totals	30,819,994.80	29,009,051.69	535,364.05	585,054.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	30,819,994.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

47 Silver Bow 0902 Butte Public Schools

1212 Butte H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	8,626,979.59	8,625,880.69	0.00	1,098.90	0.00	0.00
21XX Support Services - Students	629,595.12	629,595.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	686,119.39	686,119.39	0.00	0.00	0.00	0.00
222X Educational Media Services	201,752.44	201,752.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	320,264.54	320,264.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,008,322.95	1,008,322.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	337,960.01	0.00	335,882.66	2,077.35	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,135,992.97	2,098,282.91	0.00	37,710.06	0.00	0.00
27XX Student Transportation Services	512,685.33	511,020.81	0.00	1,664.52	0.00	0.00
32XX Enterprise Services	11,805.53	11,805.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,101.49	69,101.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	500,043.34	500,043.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,317.70	51,317.70	0.00	0.00	0.00	0.00
Totals	15,091,940.40	14,713,506.91	335,882.66	42,550.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	15,091,940.40					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0840 Butte Elem	Indirect/Direct	535,364.05 / 29,009,051.69	1.85%		
LE 1212 Butte H S	Indirect/Direct	335,882.66 / 14,713,506.91	2.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0840 Butte Elem	0.0255	0.0250	0.0244	0.0235	1.85%
1212 Butte H S	0.0255	0.0250	0.0244	0.0235	2.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0840 Butte Elem	0.0255	0.0252	0.0245	0.0241	
1212 Butte H S	0.0255	0.0252	0.0245	0.0241	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0840 Butte Elem	0.0255	0.0252	0.0245	0.0241	
1212 Butte H S	0.0255	0.0252	0.0245	0.0241	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0840 Butte Elem	2.24%	
1212 Butte H S	2.32%	

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

		2021	SS Reclaasified Rate
0902 Butte Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.28%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

47 Silver Bow 0904 Ramsay Elementary

0842 Ramsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	923,825.92	923,825.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	141,626.25	141,626.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,990.85	14,990.85	0.00	0.00	0.00	0.00
222X Educational Media Services	4,319.82	4,319.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,384.15	101,384.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	124,112.33	124,112.33	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,000.00	0.00	4,000.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,503.85	182,503.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	158,732.29	158,732.29	0.00	0.00	0.00	0.00
31XX Food Services	128,062.96	49,786.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,814.89	2,814.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,348.00	0.00	0.00	5,348.00	0.00	0.00
Totals	1,791,721.31	1,704,096.85	4,000.00	5,348.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,791,721.31					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0842 Ramsay Elem	Indirect/Direct	4,000.00 / 1,704,096.85	0.23%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0842 Ramsay Elem	0.0083	0.0074	0.0059	0.0063	0.23%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0842 Ramsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0842 Ramsay Elem	0.0083	0.0074	0.0059	0.0063	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0842 Ramsay Elem	0.57%	

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

		2021	SS Reclaasified Rate
0904 Ramsay Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.57%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

47 Silver Bow 0905 Divide Elementary

0843 Divide Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	96,138.55	96,138.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,530.00	1,530.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,081.57	16,081.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,227.32	8,227.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	371.00	0.00	371.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,908.41	8,908.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	292.26	292.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,427.01	0.00	0.00	3,427.01	0.00	0.00
Totals	134,976.12	131,178.11	371.00	3,427.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	134,976.12					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0843 Divide Elem	Indirect/Direct	371.00 / 131,178.11	0.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0843 Divide Elem	0.0008	0.0008	0.0569	0.0112	0.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0843 Divide Elem	0.0008	0.0008	0.0569	0.0112	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0843 Divide Elem	1.38%	

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

		2021	SS Reclaasified Rate
0905 Divide Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.38%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

47 Silver Bow 0906 Melrose Elementary

0844 Melrose Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	81,586.87	81,586.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,021.14	1,021.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,028.40	25,028.40	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,757.86	27,757.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	372.21	0.00	0.00	372.21	0.00	0.00
Totals	135,766.48	135,394.27	0.00	372.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	135,766.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0844 Melrose Elem	Indirect/Direct	0.00 / 135,394.27	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0844 Melrose Elem	0.0017	0.0028	0.0017	0.0014	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0844 Melrose Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0844 Melrose Elem	0.0017	0.0028	0.0017	0.0014	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0844 Melrose Elem	0.14%	

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

		2021	SS Reclaasified Rate
0906 Melrose Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.14%**	
	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.

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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0908 Park City Public Schools

0846 Park City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,140,178.42	1,118,419.42	0.00	21,759.00	0.00	0.00
21XX Support Services - Students	43,141.58	43,141.58	0.00	0.00	0.00	0.00
222X Educational Media Services	38,032.63	38,032.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,539.16	37,539.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	142,945.33	142,945.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,812.80	0.00	68,812.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,647.81	139,147.81	0.00	4,500.00	0.00	0.00
27XX Student Transportation Services	269,563.02	201,858.02	0.00	67,705.00	0.00	0.00
31XX Food Services	148,716.35	75,971.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,341.54	2,341.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,959.15	24,959.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,829.13	0.00	0.00	16,829.13	0.00	0.00
Totals	2,076,706.92	1,824,356.20	68,812.80	110,793.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,076,706.92					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0908 Park City Public Schools

0847 Park City H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	621,653.22	592,354.22	0.00	29,299.00	0.00	0.00
21XX Support Services - Students	29,285.98	29,285.98	0.00	0.00	0.00	0.00
222X Educational Media Services	36,742.70	36,742.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,689.23	31,689.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,200.59	20,200.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,882.06	0.00	68,882.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,029.91	126,529.91	0.00	4,500.00	0.00	0.00
27XX Student Transportation Services	248,669.25	180,964.25	0.00	67,705.00	0.00	0.00
34XX Extracurricular - Activities	19,897.68	19,897.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,918.46	96,918.46	0.00	0.00	0.00	0.00
Totals	1,304,969.08	1,134,583.02	68,882.06	101,504.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,304,969.08					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0846 Park City Elem	Indirect/Direct	68,812.80 / 1,824,356.20	3.77%		
LE 0847 Park City H S	Indirect/Direct	68,882.06 / 1,134,583.02	6.07%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0846 Park City Elem	0.0421	0.0410	0.0397	0.0403	3.77%
0847 Park City H S	0.0421	0.0410	0.0397	0.0403	6.07%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0846 Park City Elem	0.0000	0.0000	0.0000	0.0000	
0847 Park City H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0846 Park City Elem	0.0421	0.0410	0.0397	0.0403	
0847 Park City H S	0.0421	0.0410	0.0397	0.0403	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0846 Park City Elem	3.82%	
0847 Park City H S	4.25%	

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

		2021	SS Reclaasified Rate
0908 Park City Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.04%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0909 Columbus Public Schools

0848 Columbus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,542,716.01	2,531,664.01	0.00	11,052.00	0.00	0.00
21XX Support Services - Students	119,951.38	119,951.38	0.00	0.00	0.00	0.00
222X Educational Media Services	127,090.02	127,090.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,148.55	121,148.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	388,543.09	381,368.11	0.00	7,174.98	0.00	0.00
258X Admin. Tech. - Technology Coordinator	9,571.07	0.00	9,571.07	0.00	0.00	0.00
25XX Support Services - Business	126,949.55	0.00	126,949.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	419,467.57	416,717.57	0.00	2,750.00	0.00	0.00
27XX Student Transportation Services	343,748.75	242,998.75	0.00	100,750.00	0.00	0.00
31XX Food Services	327,922.23	168,274.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,012.75	9,012.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,946.92	78,946.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	149,781.76	0.00	0.00	149,781.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,600.17	0.00	0.00	14,600.17	0.00	0.00
Totals	4,779,449.82	4,197,172.98	136,520.62	286,108.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,779,449.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0909 Columbus Public Schools

0849 Columbus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,362,480.57	1,362,480.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	94,270.31	94,270.31	0.00	0.00	0.00	0.00
222X Educational Media Services	88,888.66	88,888.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,467.73	61,467.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	193,719.57	186,544.60	0.00	7,174.97	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,337.52	0.00	4,337.52	0.00	0.00	0.00
25XX Support Services - Business	76,526.89	0.00	76,526.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	336,074.19	333,324.19	0.00	2,750.00	0.00	0.00
27XX Student Transportation Services	281,693.92	180,943.92	0.00	100,750.00	0.00	0.00
31XX Food Services	100.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,644.24	58,644.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	159,230.78	159,230.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	84,881.16	0.00	0.00	84,881.16	0.00	0.00
Totals	2,802,315.54	2,525,795.00	80,864.41	195,556.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,802,315.54					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0848 Columbus Elem	Indirect/Direct	136,520.62 / 4,197,172.98	3.25%		
LE 0849 Columbus H S	Indirect/Direct	80,864.41 / 2,525,795.00	3.20%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0848 Columbus Elem	0.0126	0.0137	0.0148	0.0157	3.25%
0849 Columbus H S	0.0126	0.0137	0.0148	0.0157	3.20%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0848 Columbus Elem	0.0000	0.0000	0.0000	0.0000	
0849 Columbus H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0848 Columbus Elem	0.0126	0.0137	0.0148	0.0157	
0849 Columbus H S	0.0126	0.0137	0.0148	0.0157	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0848 Columbus Elem	1.70%	
0849 Columbus H S	1.69%	

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

		2021	SS Reclaasified Rate
0909 Columbus Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.70%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0850 Reed Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	413,672.07	413,672.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,202.91	2,202.91	0.00	0.00	0.00	0.00
222X Educational Media Services	11,754.94	11,754.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,573.91	34,573.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,861.16	13,861.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,472.10	4,584.75	85,887.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,586.07	79,586.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,612.58	35,245.58	0.00	19,367.00	0.00	0.00
31XX Food Services	56,569.44	33,858.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,846.92	2,846.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,178.11	10,178.11	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,926.59	0.00	0.00	0.00	7,926.59	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,296.09	0.00	0.00	16,296.09	0.00	0.00
Totals	794,552.89	642,364.94	85,887.35	35,663.09	7,926.59	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	794,552.89					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0851 Reed Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	271,203.62	271,203.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,266.91	2,266.91	0.00	0.00	0.00	0.00
222X Educational Media Services	2,975.83	2,975.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,717.24	32,717.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,729.53	13,729.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	89,289.45	4,584.75	84,704.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	77,351.10	77,351.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,654.92	40,287.92	0.00	19,367.00	0.00	0.00
31XX Food Services	16,457.52	15,812.27	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,357.82	5,357.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,665.61	25,665.61	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,926.59	0.00	0.00	0.00	7,926.59	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,864.38	0.00	0.00	1,864.38	0.00	0.00
Totals	607,460.52	492,952.60	84,704.70	21,231.38	7,926.59	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	607,460.52					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0850 Reed Point Elem	Indirect/Direct	85,887.35 / 642,364.94	13.37%		
LE 0851 Reed Point H S	Indirect/Direct	84,704.70 / 492,952.60	17.18%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0850 Reed Point Elem	0.0733	0.0749	0.0766	0.0810	13.37%
0851 Reed Point H S	0.0733	0.0749	0.0766	0.0810	17.18%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0850 Reed Point Elem	0.0000	0.0000	0.0000	0.0000	
0851 Reed Point H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0850 Reed Point Elem	0.0733	0.0749	0.0766	0.0810	
0851 Reed Point H S	0.0733	0.0749	0.0766	0.0810	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0850 Reed Point Elem	8.35%	
0851 Reed Point H S	9.07%	

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

		2021	SS Reclaasified Rate
0910 Reed Point Public Schools	**Your Preliminary Rate by School System (SS) is:**	**8.71%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0911 Molt Elementary

0852 Molt Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	55,900.80	55,900.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	858.02	858.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,453.08	2,453.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,245.48	0.00	9,245.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,767.79	22,767.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	915.58	915.58	0.00	0.00	0.00	0.00
33XX Community Services	2,142.79	2,142.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	650.46	0.00	0.00	650.46	0.00	0.00
Totals	94,934.00	85,038.06	9,245.48	650.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	94,934.00					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0852 Molt Elem	Indirect/Direct	9,245.48 / 85,038.06	10.87%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0852 Molt Elem	0.0252	0.0326	0.0322	0.0443	10.87%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0852 Molt Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0852 Molt Elem	0.0252	0.0326	0.0322	0.0443	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0852 Molt Elem	4.62%	

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

		2021	SS Reclaasified Rate
0911 Molt Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.62%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0912 Fishtail Elementary

0853 Fishtail Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	77,630.56	77,630.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	947.00	947.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,948.50	153.00	19,795.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,561.44	19,561.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,973.07	24,723.07	0.00	66,250.00	0.00	0.00
31XX Food Services	23,853.99	15,626.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	869.09	0.00	0.00	869.09	0.00	0.00
Totals	233,783.65	138,641.56	19,795.50	67,119.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	233,783.65					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0853 Fishtail Elem	Indirect/Direct	19,795.50 / 138,641.56	14.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0853 Fishtail Elem	0.1164	0.1166	0.1094	0.1117	14.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0853 Fishtail Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0853 Fishtail Elem	0.1164	0.1166	0.1094	0.1117	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0853 Fishtail Elem	11.34%	

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

		2021	SS Reclaasified Rate
0912 Fishtail Elementary	**Your Preliminary Rate by School System (SS) is:**	**11.34%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0916 Nye Elementary

0857 Nye Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	63,104.61	62,604.62	0.00	499.99	0.00	0.00
21XX Support Services - Students	638.00	638.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,417.31	12,417.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,989.77	0.00	13,989.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,445.92	20,445.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	347.82	347.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,303.64	0.00	0.00	1,303.64	0.00	0.00
Totals	112,247.07	96,453.67	13,989.77	1,803.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	112,247.07					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0857 Nye Elem	Indirect/Direct	13,989.77 / 96,453.67	14.50%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0857 Nye Elem	0.0011	0.0011	0.0155	0.0200	14.50%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0857 Nye Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0857 Nye Elem	0.0011	0.0011	0.0155	0.0200	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0857 Nye Elem	3.47%	

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

		2021	SS Reclaasified Rate
0916 Nye Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.47%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0917 Rapelje Public Schools

0858 Rapelje Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	390,239.96	390,239.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,972.14	2,972.14	0.00	0.00	0.00	0.00
222X Educational Media Services	9,154.76	9,154.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,137.59	41,137.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,068.63	29,068.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,552.76	19,885.53	28,667.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,085.54	44,085.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	63,438.89	40,729.22	0.00	22,709.67	0.00	0.00
31XX Food Services	38,643.26	15,858.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	703.14	703.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,266.33	8,266.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	679.07	0.00	0.00	679.07	0.00	0.00
Totals	676,942.07	602,101.72	28,667.23	23,388.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	676,942.07					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0917 Rapelje Public Schools

0859 Rapelje H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	250,597.36	250,597.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,000.00	1,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,638.83	2,638.83	0.00	0.00	0.00	0.00
222X Educational Media Services	12,429.49	12,429.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,046.12	41,046.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,546.00	30,546.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,965.35	19,885.53	29,079.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,323.37	83,323.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,638.25	44,928.57	0.00	22,709.68	0.00	0.00
31XX Food Services	18,107.08	11,833.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,887.97	5,887.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,587.34	29,587.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,380.94	0.00	0.00	76,380.94	0.00	0.00
Totals	668,148.10	533,704.12	29,079.82	99,090.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	668,148.10					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0858 Rapelje Elem	Indirect/Direct	28,667.23 / 602,101.72	4.76%		
LE 0859 Rapelje H S	Indirect/Direct	29,079.82 / 533,704.12	5.45%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0858 Rapelje Elem	0.0350	0.0363	0.0359	0.0356	4.76%
0859 Rapelje H S	0.0350	0.0363	0.0359	0.0356	5.45%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0858 Rapelje Elem	0.0000	0.0000	0.0000	0.0000	
0859 Rapelje H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0858 Rapelje Elem	0.0350	0.0363	0.0359	0.0356	
0859 Rapelje H S	0.0350	0.0363	0.0359	0.0356	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0858 Rapelje Elem	3.62%	
0859 Rapelje H S	3.75%	

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

		2021	SS Reclaasified Rate
0917 Rapelje Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.69%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0919 Absarokee Public Schools

0861 Absarokee Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	999,337.37	999,337.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,532.80	25,532.80	0.00	0.00	0.00	0.00
222X Educational Media Services	2,779.53	2,779.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,588.98	103,588.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,447.46	72,447.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,428.44	7,441.44	84,987.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,664.46	224,936.62	0.00	1,727.84	0.00	0.00
27XX Student Transportation Services	77,152.62	77,152.62	0.00	0.00	0.00	0.00
31XX Food Services	113,187.60	50,188.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	993.99	993.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,474.05	27,474.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,567.22	0.00	0.00	2,567.22	0.00	0.00
Totals	1,744,154.52	1,591,873.02	84,987.00	4,295.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,744,154.52					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

48 Stillwater 0919 Absarokee Public Schools

0862 Absarokee H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	810,241.00	810,241.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,018.66	3,018.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,908.24	24,908.24	0.00	0.00	0.00	0.00
222X Educational Media Services	2,306.49	2,306.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,857.97	90,857.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,410.66	32,410.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,759.05	7,441.44	85,317.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,879.15	211,894.15	0.00	24,985.00	0.00	0.00
27XX Student Transportation Services	161,449.33	80,313.11	0.00	81,136.22	0.00	0.00
31XX Food Services	44,195.20	43,801.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,640.02	24,640.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,175.07	63,175.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,590.02	0.00	0.00	1,590.02	0.00	0.00
Totals	1,588,430.86	1,395,008.69	85,317.61	107,711.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,588,430.86					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0861 Absarokee Elem	Indirect/Direct	84,987.00 / 1,591,873.02	5.34%		
LE 0862 Absarokee H S	Indirect/Direct	85,317.61 / 1,395,008.69	6.12%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0861 Absarokee Elem	0.0277	0.0290	0.0313	0.0327	5.34%
0862 Absarokee H S	0.0277	0.0290	0.0313	0.0327	6.12%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0861 Absarokee Elem	0.0000	0.0000	0.0000	0.0000	
0862 Absarokee H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0861 Absarokee Elem	0.0277	0.0290	0.0313	0.0327	
0862 Absarokee H S	0.0277	0.0290	0.0313	0.0327	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0861 Absarokee Elem	3.31%	
0862 Absarokee H S	3.46%	

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

		2021	SS Reclaasified Rate
0919 Absarokee Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.39%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

49 Sweet Grass 0922 Big Timber Elementary

0865 Big Timber Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,176,139.22	2,167,381.56	0.00	8,757.66	0.00	0.00
222X Educational Media Services	23,035.28	23,035.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,801.62	195,101.97	0.00	5,699.65	0.00	0.00
25XX Support Services - Business	37,704.01	0.00	37,704.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	195,640.67	188,070.34	0.00	7,570.33	0.00	0.00
27XX Student Transportation Services	23,481.87	23,481.87	0.00	0.00	0.00	0.00
31XX Food Services	128,403.01	12,480.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,586.64	43,586.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	60,982.50	0.00	0.00	60,982.50	0.00	0.00
Totals	2,889,774.82	2,653,138.21	37,704.01	83,010.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,889,774.82					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0865 Big Timber Elem	Indirect/Direct	37,704.01 / 2,653,138.21	1.42%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0865 Big Timber Elem	0.0127	0.0124	0.0129	0.0121	1.42%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0865 Big Timber Elem	0.0127	0.0124	0.0129	0.0121	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0865 Big Timber Elem	1.22%	

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

		2021	SS Reclaasified Rate
0922 Big Timber Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.22%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

49 Sweet Grass 0925 Melville Elementary

0868 Melville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	223,850.80	223,850.80	0.00	0.00	0.00	0.00
222X Educational Media Services	1,115.76	1,115.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,145.70	7,145.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,818.25	0.00	10,818.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,972.40	38,972.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,235.44	0.00	0.00	8,235.44	0.00	0.00
Totals	290,138.35	271,084.66	10,818.25	8,235.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	290,138.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0868 Melville Elem	Indirect/Direct	10,818.25 / 271,084.66	3.99%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0868 Melville Elem	0.0390	0.0358	0.0350	0.0552	3.99%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0868 Melville Elem	0.0390	0.0358	0.0350	0.0552	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0868 Melville Elem	3.89%	

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

		2021	SS Reclaasified Rate
0925 Melville Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.89%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

49 Sweet Grass 0929 Greycliff Elementary

0872 Greycliff Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	153,717.06	129,487.56	0.00	24,229.50	0.00	0.00
221X Improvement of Instruction Services	88.02	88.02	0.00	0.00	0.00	0.00
222X Educational Media Services	2,279.70	2,279.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,535.61	3,535.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,524.43	0.00	6,524.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,970.70	9,970.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,890.00	1,890.00	0.00	0.00	0.00	0.00
31XX Food Services	76.59	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,500.00	0.00	0.00	1,500.00	0.00	0.00
Totals	179,582.11	147,251.59	6,524.43	25,729.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	179,582.11					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0872 Greycliff Elem	Indirect/Direct	6,524.43 / 147,251.59	4.43%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0872 Greycliff Elem	0.0417	0.0386	0.0391	0.0392	4.43%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0872 Greycliff Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0872 Greycliff Elem	0.0417	0.0386	0.0391	0.0392	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0872 Greycliff Elem	3.86%	

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

		2021	SS Reclaasified Rate
0929 Greycliff Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.86%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

49 Sweet Grass 0932 McLeod Elementary

0875 McLeod Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	146,779.71	146,779.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	15.87	15.87	0.00	0.00	0.00	0.00
222X Educational Media Services	912.94	912.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,415.70	5,415.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,663.63	0.00	10,663.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,003.09	8,003.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,672.73	0.00	0.00	3,672.73	0.00	0.00
Totals	175,463.67	161,127.31	10,663.63	3,672.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	175,463.67					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0875 McLeod Elem	Indirect/Direct	10,663.63 / 161,127.31	6.62%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0875 McLeod Elem	0.0266	0.0269	0.0250	0.0347	6.62%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0875 McLeod Elem	0.0266	0.0269	0.0250	0.0347	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0875 McLeod Elem	3.41%	

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

		2021	SS Reclaasified Rate
0932 McLeod Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.41%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

49 Sweet Grass 0939 Sweet Grass County HS

0882 Sweet Grass County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,317,851.14	1,277,314.22	0.00	40,536.92	0.00	0.00
21XX Support Services - Students	78,102.88	78,102.88	0.00	0.00	0.00	0.00
222X Educational Media Services	49,505.84	49,505.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,471.50	101,471.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	201,554.50	201,554.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,324.89	9,882.38	54,442.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	262,183.85	255,021.61	0.00	7,162.24	0.00	0.00
27XX Student Transportation Services	322,752.59	238,752.59	0.00	84,000.00	0.00	0.00
31XX Food Services	217,789.51	123,917.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,987.54	30,487.54	0.00	7,500.00	0.00	0.00
35XX Extracurricular - Athletics	71,482.73	71,482.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,315.66	0.00	0.00	4,315.66	0.00	0.00
9999 Undistributed	2,727.00	2,727.00	0.00	0.00	0.00	0.00
Totals	2,732,049.63	2,440,220.13	54,442.51	143,514.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,732,049.63					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0882 Sweet Grass County H S	Indirect/Direct	54,442.51 / 2,440,220.13	2.23%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0882 Sweet Grass County H S	0.0192	0.0182	0.0187	0.0185	2.23%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0882 Sweet Grass County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0882 Sweet Grass County H S	0.0192	0.0182	0.0187	0.0185	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0882 Sweet Grass County H S	1.84%	

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

		2021	SS Reclaasified Rate
0939 Sweet Grass County HS	**Your Preliminary Rate by School System (SS) is:**	**1.84%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0940 Choteau Public Schools

0883 Choteau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,456,928.67	1,456,928.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	535.02	535.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,249.66	3,249.66	0.00	0.00	0.00	0.00
222X Educational Media Services	6,119.64	6,119.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,357.23	62,357.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,423.39	101,423.39	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,992.15	0.00	6,992.15	0.00	0.00	0.00
25XX Support Services - Business	102,936.49	2,327.50	100,608.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,317.97	282,317.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	164,552.51	164,552.51	0.00	0.00	0.00	0.00
31XX Food Services	136,544.24	67,743.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,407.03	2,407.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,803.73	23,803.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,400.00	0.00	0.00	14,400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	56,866.98	0.00	0.00	56,866.98	0.00	0.00
Totals	2,421,434.71	2,173,765.74	107,601.14	71,266.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,421,434.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0940 Choteau Public Schools

0884 Choteau H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	933,186.97	927,786.97	0.00	5,400.00	0.00	0.00
21XX Support Services - Students	2,250.00	2,250.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,452.81	5,452.81	0.00	0.00	0.00	0.00
222X Educational Media Services	4,686.72	4,686.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,525.44	40,525.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,076.49	159,076.49	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,450.59	0.00	5,450.59	0.00	0.00	0.00
25XX Support Services - Business	64,358.35	1,551.67	62,806.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,867.99	198,867.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,054.70	186,054.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,610.24	25,610.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,149.96	110,149.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,978.46	0.00	0.00	20,978.46	0.00	0.00
Totals	1,756,648.72	1,662,012.99	68,257.27	26,378.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,756,648.72					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0883 Choteau Elem	Indirect/Direct	107,601.14 / 2,173,765.74	4.95%		
LE 0884 Choteau H S	Indirect/Direct	68,257.27 / 1,662,012.99	4.11%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0883 Choteau Elem	0.0369	0.0363	0.0353	0.0361	4.95%
0884 Choteau H S	0.0369	0.0363	0.0353	0.0361	4.11%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0883 Choteau Elem	0.0000	0.0000	0.0000	0.0000	
0884 Choteau H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0883 Choteau Elem	0.0369	0.0363	0.0353	0.0361	
0884 Choteau H S	0.0369	0.0363	0.0353	0.0361	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0883 Choteau Elem	3.69%	
0884 Choteau H S	3.53%	

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

		2021	SS Reclaasified Rate
0940 Choteau Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.61%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0945 Bynum Elementary

0889 Bynum Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	229,525.54	229,525.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,071.98	7,071.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,096.29	1,898.00	13,198.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,008.40	21,008.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	985.69	985.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,064.63	0.00	0.00	6,064.63	0.00	0.00
Totals	279,752.53	260,489.61	13,198.29	6,064.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	279,752.53					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0889 Bynum Elem	Indirect/Direct	13,198.29 / 260,489.61	5.07%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0889 Bynum Elem	0.0373	0.0374	0.0371	0.0381	5.07%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0889 Bynum Elem	0.0373	0.0374	0.0371	0.0381	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0889 Bynum Elem	3.81%	

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

		2021	SS Reclaasified Rate
0945 Bynum Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.81%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0946 Fairfield Public Schools

0890 Fairfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,153,009.19	1,153,009.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,024.90	38,024.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,878.94	11,878.94	0.00	0.00	0.00	0.00
222X Educational Media Services	84,141.41	84,141.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,222.23	72,222.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,645.30	168,645.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,393.81	11,190.27	50,203.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,367.70	178,367.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,144.55	102,644.55	0.00	31,500.00	0.00	0.00
31XX Food Services	45,602.13	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,024.31	3,024.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,885.83	49,885.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,950.17	0.00	0.00	24,950.17	0.00	0.00
Totals	2,025,290.47	1,873,034.63	50,203.54	56,450.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,025,290.47					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0946 Fairfield Public Schools

0891 Fairfield H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	776,661.12	776,661.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,808.39	22,808.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,553.73	6,553.73	0.00	0.00	0.00	0.00
222X Educational Media Services	65,680.59	65,680.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,976.79	66,976.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	165,117.10	165,117.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,975.32	7,693.70	50,281.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,532.03	174,532.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,875.04	101,375.04	0.00	31,500.00	0.00	0.00
31XX Food Services	212,413.87	135,461.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,274.29	14,274.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	177,132.26	177,132.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,089.02	0.00	0.00	9,089.02	0.00	0.00
Totals	1,882,089.55	1,714,266.28	50,281.62	40,589.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,882,089.55					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0890 Fairfield Elem	Indirect/Direct	50,203.54 / 1,873,034.63	2.68%		
LE 0891 Fairfield H S	Indirect/Direct	50,281.62 / 1,714,266.28	2.93%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0890 Fairfield Elem	0.0446	0.0412	0.0398	0.0394	2.68%
0891 Fairfield H S	0.0446	0.0412	0.0398	0.0394	2.93%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0890 Fairfield Elem	0.0000	0.0000	0.0000	0.0000	
0891 Fairfield H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0890 Fairfield Elem	0.0446	0.0412	0.0398	0.0394	
0891 Fairfield H S	0.0446	0.0412	0.0398	0.0394	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0890 Fairfield Elem	3.64%	
0891 Fairfield H S	3.69%	

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

		2021	SS Reclaasified Rate
0946 Fairfield Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0948 Power Public Schools

0894 Power Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	630,192.52	622,892.52	0.00	7,300.00	0.00	0.00
21XX Support Services - Students	17,993.53	17,993.53	0.00	0.00	0.00	0.00
222X Educational Media Services	10,674.70	10,674.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,570.04	63,570.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,917.68	10,917.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,196.22	2,043.22	57,153.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,971.91	84,971.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,909.30	68,909.30	0.00	0.00	0.00	0.00
31XX Food Services	85,305.32	38,832.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,520.61	6,520.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,211.89	25,211.89	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,913.26	0.00	0.00	0.00	5,913.26	0.00
Totals	1,069,376.98	952,538.19	57,153.00	7,300.00	5,913.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,069,376.98					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0948 Power Public Schools

0895 Power H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	399,510.70	392,210.70	0.00	7,300.00	0.00	0.00
21XX Support Services - Students	24,578.38	24,578.38	0.00	0.00	0.00	0.00
222X Educational Media Services	7,048.11	7,048.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,192.42	63,192.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,190.06	11,190.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,634.77	2,043.31	56,591.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,365.14	90,716.14	0.00	2,649.00	0.00	0.00
27XX Student Transportation Services	36,830.16	36,830.16	0.00	0.00	0.00	0.00
31XX Food Services	7,222.74	6,028.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,876.37	17,876.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,063.66	70,063.66	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,913.26	0.00	0.00	0.00	5,913.26	0.00
Totals	795,425.77	721,777.53	56,591.46	9,949.00	5,913.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	795,425.77					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0894 Power Elem	Indirect/Direct	57,153.00 / 952,538.19	6.00%		
LE 0895 Power H S	Indirect/Direct	56,591.46 / 721,777.53	7.84%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0894 Power Elem	0.0546	0.0594	0.0562	0.0556	6.00%
0895 Power H S	0.0546	0.0594	0.0562	0.0556	7.84%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0894 Power Elem	0.0000	0.0000	0.0000	0.0000	
0895 Power H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0894 Power Elem	0.0546	0.0594	0.0562	0.0556	
0895 Power H S	0.0546	0.0594	0.0562	0.0556	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0894 Power Elem	5.43%	
0895 Power H S	5.78%	

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

		2021	SS Reclaasified Rate
0948 Power Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.61%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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.
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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0949 Golden Ridge Elementary

0896 Golden Ridge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	227,761.12	227,761.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,837.00	2,837.00	0.00	0.00	0.00	0.00
222X Educational Media Services	107.00	107.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	371.00	371.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,975.32	3,139.52	17,835.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,845.05	30,845.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,720.00	24,720.00	0.00	0.00	0.00	0.00
31XX Food Services	19,394.83	14,759.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,329.04	0.00	0.00	29,329.04	0.00	0.00
Totals	356,340.36	304,539.92	17,835.80	29,329.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	356,340.36					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0896 Golden Ridge Elem	Indirect/Direct	17,835.80 / 304,539.92	5.86%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0896 Golden Ridge Elem	0.0429	0.0445	0.0431	0.0437	5.86%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0896 Golden Ridge Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0896 Golden Ridge Elem	0.0429	0.0445	0.0431	0.0437	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0896 Golden Ridge Elem	4.42%	

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

		2021	SS Reclaasified Rate
0949 Golden Ridge Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.42%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0951 Pendroy Elementary

0898 Pendroy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	158,752.80	147,847.80	0.00	10,905.00	0.00	0.00
221X Improvement of Instruction Services	1,370.25	1,370.25	0.00	0.00	0.00	0.00
222X Educational Media Services	876.50	876.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,222.64	105.67	42,116.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,426.59	10,426.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	663.60	663.60	0.00	0.00	0.00	0.00
31XX Food Services	38.55	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,117.00	0.00	0.00	3,117.00	0.00	0.00
Totals	217,467.93	161,290.41	42,116.97	14,022.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	217,467.93					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0898 Pendroy Elem	Indirect/Direct	42,116.97 / 161,290.41	26.11%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0898 Pendroy Elem	0.0835	0.0877	0.0950	0.1074	26.11%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0898 Pendroy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0898 Pendroy Elem	0.0835	0.0877	0.0950	0.1074	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0898 Pendroy Elem	12.06%	

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

		2021	SS Reclaasified Rate
0951 Pendroy Elementary	**Your Preliminary Rate by School System (SS) is:**	**12.06%**	
	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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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 0953 Greenfield Elementary

0900 Greenfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	470,932.40	470,932.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,910.58	11,910.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,699.00	1,699.00	0.00	0.00	0.00	0.00
222X Educational Media Services	18,075.51	18,075.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,105.75	77,105.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,782.06	1,162.69	28,619.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,719.72	104,719.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,598.07	65,598.07	0.00	0.00	0.00	0.00
31XX Food Services	84,010.05	48,578.70	0.00	324.30	0.00	0.00
35XX Extracurricular - Athletics	5,646.89	5,646.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,333.89	0.00	0.00	14,333.89	0.00	0.00
Totals	883,813.92	805,429.31	28,619.37	14,658.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	883,813.92					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0900 Greenfield Elem	Indirect/Direct	28,619.37 / 805,429.31	3.55%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0900 Greenfield Elem	0.0302	0.0285	0.0293	0.0267	3.55%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0900 Greenfield Elem	0.0302	0.0285	0.0293	0.0267	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0900 Greenfield Elem	2.85%	

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

		2021	SS Reclaasified Rate
0953 Greenfield Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.85%**	
	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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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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

50 Teton 1072 Dutton/Brady K-12 Schools

1235 Dutton/Brady K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,270,438.77	1,270,438.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	43,881.08	43,881.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,628.45	1,628.45	0.00	0.00	0.00	0.00
222X Educational Media Services	32,492.45	32,492.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,618.65	140,618.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,573.26	85,573.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,879.12	12,362.07	75,517.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	313,382.22	298,522.22	0.00	14,860.00	0.00	0.00
27XX Student Transportation Services	98,968.05	98,968.05	0.00	0.00	0.00	0.00
31XX Food Services	114,680.68	56,549.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,132.37	17,132.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,043.35	43,043.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,125.53	0.00	0.00	30,125.53	0.00	0.00
Totals	2,279,843.98	2,101,210.09	75,517.05	44,985.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,279,843.98					

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1235 Dutton/Brady K-12 Schools	Indirect/Direct	75,517.05 / 2,101,210.09	3.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1235 Dutton/Brady K-12 Schools	0.0244	0.0247	0.0253	0.0251	3.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1235 Dutton/Brady K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1235 Dutton/Brady K-12 Schools	0.0244	0.0247	0.0253	0.0251	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1235 Dutton/Brady K-12 Schools	2.57%	

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

		2021	SS Reclaasified Rate
1072 Dutton/Brady K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.57%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

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Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

51 Toole 0955 Sunburst K-12 Schools

0903 Sunburst K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,419,807.48	1,399,325.48	0.00	20,482.00	0.00	0.00
21XX Support Services - Students	61,698.28	61,698.28	0.00	0.00	0.00	0.00
222X Educational Media Services	32,867.39	32,867.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,346.56	107,346.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	238,146.35	238,146.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,473.50	8,560.51	65,912.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	274,053.74	274,053.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	441,691.29	249,669.35	0.00	192,021.94	0.00	0.00
31XX Food Services	114,056.39	79,768.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,228.89	28,228.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,045.24	88,045.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	340.44	0.00	0.00	340.44	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	41,447.03	0.00	0.00	41,447.03	0.00	0.00
9999 Undistributed	1,357.23	1,357.23	0.00	0.00	0.00	0.00
Totals	2,923,559.81	2,569,067.58	65,912.99	254,291.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,923,559.81					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0903 Sunburst K-12 Schools	Indirect/Direct	65,912.99 / 2,569,067.58	2.57%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0903 Sunburst K-12 Schools	0.0213	0.0213	0.0215	0.0219	2.57%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0903 Sunburst K-12 Schools	0.0213	0.0213	0.0215	0.0219	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0903 Sunburst K-12 Schools	2.12%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0955 Sunburst K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.12%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

51 Toole 0962 Shelby Public Schools

0910 Shelby Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,041,405.91	2,024,816.68	0.00	16,589.23	0.00	0.00
21XX Support Services - Students	81,296.96	81,296.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	360.00	360.00	0.00	0.00	0.00	0.00
222X Educational Media Services	64,836.91	64,836.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,591.17	117,591.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	185,986.85	183,266.05	0.00	2,720.80	0.00	0.00
25XX Support Services - Business	54,551.32	3,753.23	50,798.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	345,340.39	345,340.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	258,928.83	143,936.33	0.00	114,992.50	0.00	0.00
31XX Food Services	71,643.26	71,643.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,696.89	4,696.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,580.23	62,580.23	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	8,713.95	8,713.95	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	830.36	0.00	0.00	0.00	830.36	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,283.50	0.00	0.00	5,283.50	0.00	0.00
Totals	3,304,046.53	3,112,832.05	50,798.09	139,586.03	830.36	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Adjusted Totals	3,304,046.53					

51 Toole 0962 Shelby Public Schools

0911 Shelby H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,040,925.70	1,015,930.70	0.00	24,995.00	0.00	0.00
21XX Support Services - Students	52,926.73	52,926.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,360.00	3,360.00	0.00	0.00	0.00	0.00
222X Educational Media Services	63,622.14	63,622.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,879.86	114,879.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,137.40	92,137.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,718.50	3,753.17	32,965.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	308,139.91	308,139.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	246,810.73	131,818.23	0.00	114,992.50	0.00	0.00
31XX Food Services	275,300.73	53,284.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,802.26	23,802.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	201,157.28	201,157.28	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	3,877.57	3,877.57	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	830.32	0.00	0.00	0.00	830.32	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,037.21	0.00	0.00	2,037.21	0.00	0.00
Totals	2,466,526.34	2,068,690.07	32,965.33	142,024.71	830.32	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,466,526.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0910 Shelby Elem	Indirect/Direct	50,798.09 / 3,112,832.05	1.63%		
LE 0911 Shelby H S	Indirect/Direct	32,965.33 / 2,068,690.07	1.59%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0910 Shelby Elem	0.0086	0.0087	0.0095	0.0092	1.63%
0911 Shelby H S	0.0086	0.0087	0.0095	0.0092	1.59%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0910 Shelby Elem	0.0000	0.0000	0.0000	0.0000	
0911 Shelby H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0910 Shelby Elem	0.0086	0.0087	0.0095	0.0092	
0911 Shelby H S	0.0086	0.0087	0.0095	0.0092	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0910 Shelby Elem	0.99%	
0911 Shelby H S	0.99%	

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

		2021	SS Reclaasified Rate
0962 Shelby Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.99%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

51 Toole 0966 Galata Elementary

0915 Galata Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	62,528.09	62,528.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	401.52	401.52	0.00	0.00	0.00	0.00
222X Educational Media Services	18.15	18.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	371.00	371.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,410.69	23.08	26,387.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,724.91	28,724.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,397.44	25,397.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,000.00	0.00	0.00	2,000.00	0.00	0.00
Totals	145,851.80	117,464.19	26,387.61	2,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	145,851.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0915 Galata Elem	Indirect/Direct	26,387.61 / 117,464.19	22.46%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0915 Galata Elem	0.1039	0.1044	0.1137	0.1067	22.46%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0915 Galata Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0915 Galata Elem	0.1039	0.1044	0.1137	0.1067	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0915 Galata Elem	12.41%	

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

		2021	SS Reclaasified Rate
0966 Galata Elementary	**Your Preliminary Rate by School System (SS) is:**	**12.41%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

52 Treasure 0973 Hysham K-12 Schools

0923 Hysham K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	717,174.21	717,174.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	96,948.31	96,948.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,824.00	2,824.00	0.00	0.00	0.00	0.00
222X Educational Media Services	493.90	493.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,239.45	141,239.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	46,664.13	46,664.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,626.18	13,307.94	56,318.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,460.24	189,460.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,476.30	109,476.30	0.00	0.00	0.00	0.00
31XX Food Services	103,790.58	42,599.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,360.58	37,360.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,038.58	52,038.58	0.00	0.00	0.00	0.00
Totals	1,567,096.46	1,449,587.14	56,318.24	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,567,096.46					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0923 Hysham K-12 Schools	Indirect/Direct	56,318.24 / 1,449,587.14	3.89%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0923 Hysham K-12 Schools	0.0226	0.0236	0.0231	0.0248	3.89%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0923 Hysham K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0923 Hysham K-12 Schools	0.0226	0.0236	0.0231	0.0248	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0923 Hysham K-12 Schools	2.53%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0973 Hysham K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.53%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0975 Glasgow K-12 Schools

0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	5,091,615.59	5,091,615.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	360,524.34	360,524.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,393.90	43,393.90	0.00	0.00	0.00	0.00
222X Educational Media Services	286,272.85	286,272.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,255.03	227,255.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	611,629.17	611,629.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	177,251.69	11,235.30	166,016.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,084,545.27	1,078,645.27	0.00	5,900.00	0.00	0.00
27XX Student Transportation Services	488,441.68	411,441.68	0.00	77,000.00	0.00	0.00
31XX Food Services	551,592.24	272,983.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	65,996.20	65,996.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	250,547.29	250,547.29	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	42,712.40	0.00	0.00	0.00	42,712.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,389.00	0.00	0.00	22,389.00	0.00	0.00
Totals	9,304,166.65	8,711,539.66	166,016.39	105,289.00	42,712.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,304,166.65					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0926 Glasgow K-12 Schools	Indirect/Direct	166,016.39 / 8,711,539.66	1.91%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0926 Glasgow K-12 Schools	0.0135	0.0146	0.0150	0.0151	1.91%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0926 Glasgow K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0926 Glasgow K-12 Schools	0.0135	0.0146	0.0150	0.0151	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0926 Glasgow K-12 Schools	1.47%	

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

		2021	SS Reclaasified Rate
0975 Glasgow K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.47%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0976 Frazer Public Schools

0927 Frazer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,123,545.15	1,123,545.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,941.31	48,941.31	0.00	0.00	0.00	0.00
222X Educational Media Services	9,571.82	9,571.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	194,672.98	194,672.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,835.69	103,835.69	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	335,076.96	290,106.47	0.00	44,970.49	0.00	0.00
27XX Student Transportation Services	166,488.55	55,863.55	0.00	110,625.00	0.00	0.00
31XX Food Services	245,407.62	93,671.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,352.67	2,352.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,939.17	5,939.17	0.00	0.00	0.00	0.00
9999 Undistributed	9,097.32	9,097.32	0.00	0.00	0.00	0.00
Totals	2,244,929.24	1,937,597.18	0.00	155,595.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,244,929.24					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0976 Frazer Public Schools

0928 Frazer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	465,945.51	465,945.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	799.77	799.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,177.72	32,177.72	0.00	0.00	0.00	0.00
222X Educational Media Services	33,077.73	33,077.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	212,658.93	212,658.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,836.60	13,836.60	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	319,310.02	240,916.39	0.00	78,393.63	0.00	0.00
27XX Student Transportation Services	164,221.89	53,596.89	0.00	110,625.00	0.00	0.00
31XX Food Services	44,321.73	43,321.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,144.76	8,144.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,757.05	99,757.05	0.00	0.00	0.00	0.00
Totals	1,394,251.71	1,204,233.08	0.00	189,018.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,394,251.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0927 Frazer Elem	Indirect/Direct	0.00 / 1,937,597.18	0.00%		
LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,204,233.08	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0927 Frazer Elem	0.0025	0.0026	0.0017	0.0017	0.00%
0928 Frazer H S	0.0025	0.0026	0.0017	0.0017	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0927 Frazer Elem	0.0000	0.0000	0.0000	0.0000	
0928 Frazer H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0927 Frazer Elem	0.0025	0.0026	0.0017	0.0017	
0928 Frazer H S	0.0025	0.0026	0.0017	0.0017	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0927 Frazer Elem	0.16%	
0928 Frazer H S	0.16%	

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

		2021	SS Reclaasified Rate
0976 Frazer Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.16%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0980 Hinsdale Public Schools

0932 Hinsdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	445,736.60	445,736.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,174.66	9,174.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,317.91	11,317.91	0.00	0.00	0.00	0.00
222X Educational Media Services	5,074.69	5,074.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,935.39	108,935.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,336.48	0.00	28,336.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,274.79	96,030.12	0.00	244.67	0.00	0.00
27XX Student Transportation Services	60,577.15	51,747.65	0.00	8,829.50	0.00	0.00
31XX Food Services	79,266.57	45,015.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,998.86	3,998.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,851.18	5,851.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,703.13	0.00	0.00	1,703.13	0.00	0.00
9999 Undistributed	448.30	448.30	0.00	0.00	0.00	0.00
Totals	856,695.71	783,330.90	28,336.48	10,777.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	856,695.71					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0980 Hinsdale Public Schools

0933 Hinsdale H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	322,770.54	322,770.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,175.39	9,175.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,771.07	19,771.07	0.00	0.00	0.00	0.00
222X Educational Media Services	10,706.90	10,706.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,678.74	108,678.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,336.52	0.00	28,336.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	93,532.82	93,288.14	0.00	244.68	0.00	0.00
27XX Student Transportation Services	61,295.83	52,466.33	0.00	8,829.50	0.00	0.00
31XX Food Services	44,381.44	30,356.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,436.68	6,436.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,241.80	14,241.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,986.62	0.00	0.00	3,986.62	0.00	0.00
Totals	723,314.35	667,891.79	28,336.52	13,060.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	723,314.35					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0932 Hinsdale Elem	Indirect/Direct	28,336.48 / 783,330.90	3.62%		
LE 0933 Hinsdale H S	Indirect/Direct	28,336.52 / 667,891.79	4.24%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0932 Hinsdale Elem	0.0044	0.0075	0.0080	0.0098	3.62%
0933 Hinsdale H S	0.0044	0.0075	0.0080	0.0098	4.24%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0932 Hinsdale Elem	0.0044	0.0075	0.0080	0.0098	
0933 Hinsdale H S	0.0044	0.0075	0.0080	0.0098	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0932 Hinsdale Elem	1.25%	
0933 Hinsdale H S	1.37%	

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

		2021	SS Reclaasified Rate
0980 Hinsdale Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.31%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0981 Opheim K-12 Schools

0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	467,318.30	467,318.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,596.99	4,596.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,224.80	5,224.80	0.00	0.00	0.00	0.00
222X Educational Media Services	33,953.75	33,953.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,428.34	208,428.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,862.30	10,728.49	72,133.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,171.88	214,171.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,291.17	50,291.17	0.00	0.00	0.00	0.00
31XX Food Services	84,196.23	67,912.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,875.66	15,875.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,316.24	26,316.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	612.82	0.00	0.00	612.82	0.00	0.00
Totals	1,193,848.48	1,104,817.86	72,133.81	612.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,193,848.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0935 Opheim K-12 Schools	Indirect/Direct	72,133.81 / 1,104,817.86	6.53%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0935 Opheim K-12 Schools	0.0404	0.0418	0.0436	0.0430	6.53%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0935 Opheim K-12 Schools	0.0404	0.0418	0.0436	0.0430	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0935 Opheim K-12 Schools	4.45%	

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

		2021	SS Reclaasified Rate
0981 Opheim K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.45%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0982 Nashua K-12 Schools

0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	821,667.51	821,667.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,946.67	56,946.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,390.45	3,390.45	0.00	0.00	0.00	0.00
222X Educational Media Services	48,227.38	48,227.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,772.45	116,772.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,989.45	44,260.45	0.00	8,729.00	0.00	0.00
25XX Support Services - Business	62,600.52	13,258.13	49,342.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,629.76	265,169.45	0.00	22,460.31	0.00	0.00
27XX Student Transportation Services	72,386.34	72,386.34	0.00	0.00	0.00	0.00
31XX Food Services	82,060.27	38,989.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,558.69	11,558.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,311.28	28,311.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,750.99	0.00	0.00	19,750.99	0.00	0.00
Totals	1,664,291.76	1,520,938.69	49,342.39	50,940.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,664,291.76					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0937 Nashua K-12 Schools	Indirect/Direct	49,342.39 / 1,520,938.69	3.24%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0937 Nashua K-12 Schools	0.0332	0.0317	0.0317	0.0312	3.24%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0937 Nashua K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0937 Nashua K-12 Schools	0.0332	0.0317	0.0317	0.0312	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0937 Nashua K-12 Schools	3.04%	

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

		2021	SS Reclaasified Rate
0982 Nashua K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.04%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

53 Valley 0986 Lustre Elementary

0941 Lustre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	287,701.75	287,701.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,241.03	66,241.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,979.64	51,979.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,330.59	74,561.57	0.00	90,769.02	0.00	0.00
31XX Food Services	57,263.16	26,195.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,817.81	1,817.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	695.63	0.00	0.00	695.63	0.00	0.00
Totals	631,029.61	508,497.49	0.00	91,464.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	631,029.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0941 Lustre Elem	Indirect/Direct	0.00 / 508,497.49	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0941 Lustre Elem	0.00%	

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

		2021	SS Reclaasified Rate
0986 Lustre Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.00%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

54 Wheatland 0990 Harlowton Public Schools

0946 Harlowton K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,296,651.58	2,217,281.58	0.00	79,370.00	0.00	0.00
21XX Support Services - Students	77,280.58	77,280.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,764.74	16,764.74	0.00	0.00	0.00	0.00
222X Educational Media Services	126,334.97	126,334.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	264,935.48	264,935.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	239,768.23	239,768.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,739.45	25,750.28	66,989.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	475,820.80	455,045.80	0.00	20,775.00	0.00	0.00
27XX Student Transportation Services	281,586.22	136,211.22	0.00	145,375.00	0.00	0.00
31XX Food Services	305,222.26	146,936.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,026.51	62,026.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,193.71	113,193.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	225.46	0.00	0.00	225.46	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,737.70	0.00	0.00	12,737.70	0.00	0.00
Totals	4,365,287.69	3,881,529.97	66,989.17	258,483.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,365,287.69					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0946 Harlowton K-12	Indirect/Direct	66,989.17 / 3,881,529.97	1.73%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0946 Harlowton K-12	0.0110	0.0111	0.0194	0.0189	1.73%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0946 Harlowton K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0946 Harlowton K-12	0.0110	0.0111	0.0194	0.0189	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0946 Harlowton K-12	1.48%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0990 Harlowton Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.60%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0948 Judith Gap Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	282,426.89	282,426.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25.00	25.00	0.00	0.00	0.00	0.00
222X Educational Media Services	60.00	60.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,715.35	55,310.51	0.00	404.84	0.00	0.00
24XX Support Services - School Administration	25.26	25.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,669.17	3,190.56	51,478.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,731.22	41,006.22	0.00	2,725.00	0.00	0.00
27XX Student Transportation Services	40,383.46	14,793.96	0.00	25,589.50	0.00	0.00
31XX Food Services	45,446.64	19,700.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	636.45	636.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25.48	25.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	62.50	0.00	0.00	62.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,851.92	0.00	0.00	13,851.92	0.00	0.00
Totals	537,059.34	417,200.66	51,478.61	42,633.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	537,059.34					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

0949 Judith Gap H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	196,678.89	196,678.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	782.96	782.96	0.00	0.00	0.00	0.00
222X Educational Media Services	60.00	60.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,791.75	54,791.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27.63	27.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,277.97	2,723.20	47,554.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,734.69	54,009.69	0.00	2,725.00	0.00	0.00
27XX Student Transportation Services	39,648.95	14,059.95	0.00	25,589.00	0.00	0.00
31XX Food Services	7,559.31	7,559.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,631.64	1,631.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,487.77	1,487.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	62.50	0.00	0.00	62.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,851.94	0.00	0.00	13,851.94	0.00	0.00
Totals	423,596.00	333,812.79	47,554.77	42,228.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	423,596.00					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0948 Judith Gap Elem	Indirect/Direct	51,478.61 / 417,200.66	12.34%		
LE 0949 Judith Gap H S	Indirect/Direct	47,554.77 / 333,812.79	14.25%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0948 Judith Gap Elem	0.0829	0.0855	0.0879	0.0912	12.34%
0949 Judith Gap H S	0.0829	0.0855	0.0879	0.0912	14.25%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0948 Judith Gap Elem	0.0000	0.0000	0.0000	0.0000	
0949 Judith Gap H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0948 Judith Gap Elem	0.0829	0.0855	0.0879	0.0912	
0949 Judith Gap H S	0.0829	0.0855	0.0879	0.0912	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0948 Judith Gap Elem	8.95%	
0949 Judith Gap H S	9.31%	

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

		2021	SS Reclaasified Rate
0992 Judith Gap Public Schools	**Your Preliminary Rate by School System (SS) is:**	**9.13%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

55 Wibaux 0997 Wibaux K-12 Schools

0964 Wibaux K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,860,494.42	1,860,494.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	71,208.21	71,208.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,620.00	4,620.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,447.81	3,447.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,881.44	148,381.44	0.00	5,500.00	0.00	0.00
24XX Support Services - School Administration	154,822.12	154,822.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	102,747.71	14,404.34	88,343.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	277,429.91	266,131.91	0.00	11,298.00	0.00	0.00
27XX Student Transportation Services	136,121.43	116,621.43	0.00	19,500.00	0.00	0.00
31XX Food Services	140,752.86	79,374.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,969.66	55,969.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,159.98	89,159.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41.57	0.00	0.00	41.57	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,077.36	0.00	0.00	3,077.36	0.00	0.00
Totals	3,053,774.48	2,864,636.21	88,343.37	39,416.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,053,774.48					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0964 Wibaux K-12 Schools	Indirect/Direct	88,343.37 / 2,864,636.21	3.08%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0964 Wibaux K-12 Schools	0.0235	0.0266	0.0242	0.0246	3.08%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0964 Wibaux K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0964 Wibaux K-12 Schools	0.0235	0.0266	0.0242	0.0246	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0964 Wibaux K-12 Schools	2.46%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
0997 Wibaux K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.46%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1007 Billings Public Schools

0965 Billings Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	72,616,254.90	72,587,322.90	0.00	28,932.00	0.00	0.00
21XX Support Services - Students	11,076,528.04	11,064,292.04	0.00	12,236.00	0.00	0.00
221X Improvement of Instruction Services	1,252,873.20	1,252,873.20	0.00	0.00	0.00	0.00
222X Educational Media Services	5,504,833.76	5,126,072.85	0.00	378,760.91	0.00	0.00
23XX Support Services - General Administration	1,154,684.68	1,154,684.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,001,838.84	7,001,838.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,765,257.33	0.00	1,765,257.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,952,703.46	8,879,542.39	0.00	73,161.07	0.00	0.00
27XX Student Transportation Services	4,480,116.75	4,480,116.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	929,274.23	929,274.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	114,668.17	0.00	0.00	114,668.17	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	442,212.89	442,212.89	0.00	0.00	0.00	0.00
Totals	115,291,246.25	112,918,230.77	1,765,257.33	607,758.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	115,291,246.25					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1007 Billings Public Schools

0966 Billings H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	31,704,461.03	31,649,006.77	0.00	55,454.26	0.00	0.00
21XX Support Services - Students	2,669,868.92	2,669,868.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	919,423.67	883,423.67	0.00	36,000.00	0.00	0.00
222X Educational Media Services	2,437,646.86	2,261,454.51	0.00	176,192.35	0.00	0.00
23XX Support Services - General Administration	735,741.68	735,741.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,623,459.95	4,623,459.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	673,746.77	0.00	666,314.98	7,431.79	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,266,980.98	5,244,147.29	0.00	22,833.69	0.00	0.00
27XX Student Transportation Services	2,046,643.09	2,046,643.09	0.00	0.00	0.00	0.00
31XX Food Services	6,200,410.76	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	26,123.52	26,123.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,024.93	7,024.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,146,372.29	2,146,372.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,226.54	18,226.54	0.00	0.00	0.00	0.00
Totals	59,476,130.99	52,311,493.16	666,314.98	297,912.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	59,476,130.99					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0965 Billings Elem	Indirect/Direct	1,765,257.33 / 112,918,230.77	1.56%		
LE 0966 Billings H S	Indirect/Direct	666,314.98 / 52,311,493.16	1.27%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0965 Billings Elem	0.0384	0.0392	0.0386	0.0399	1.56%
0966 Billings H S	0.0384	0.0392	0.0386	0.0399	1.27%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0965 Billings Elem	0.0547	0.0496	0.0488	0.0488	
0966 Billings H S	0.0547	0.0496	0.0488	0.0488	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0965 Billings Elem	0.0547	0.0496	0.0488	0.0488	
0966 Billings H S	0.0547	0.0496	0.0488	0.0488	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0965 Billings Elem	4.13%	
0966 Billings H S	4.08%	

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

		2021	SS Reclaasified Rate
1007 Billings Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.11%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

School Systems with enrollment greater than 2600 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

* 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1008 Lockwood Public Schools

1241 Lockwood K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	6,970,315.80	6,970,315.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	835,220.00	835,220.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	164,159.96	164,159.96	0.00	0.00	0.00	0.00
222X Educational Media Services	687,206.12	687,206.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	289,546.05	289,546.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	681,284.98	681,284.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	180,040.07	0.00	180,040.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,150,514.77	1,150,514.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	940,240.35	940,240.35	0.00	0.00	0.00	0.00
31XX Food Services	647,968.98	17,791.10	0.00	0.00	0.00	0.00
33XX Community Services	48,563.60	48,563.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,747.77	5,747.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,345.18	25,345.18	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	200.01	200.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,263.94	0.00	0.00	39,263.94	0.00	0.00
Totals	12,665,617.58	11,816,135.69	180,040.07	39,263.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	12,665,617.58					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1241 Lockwood K-12	Indirect/Direct	180,040.07 / 11,816,135.69	1.52%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1241 Lockwood K-12	0.0163	0.0161	0.0157	0.0155	1.52%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1241 Lockwood K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1241 Lockwood K-12	0.0163	0.0161	0.0157	0.0155	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1241 Lockwood K-12	1.50%	

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

		2021	SS Reclaasified Rate
1008 Lockwood Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.50%**	
	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.

** "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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

0968 Blue Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	992,273.54	992,273.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,923.50	2,923.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	66,938.75	66,938.75	0.00	0.00	0.00	0.00
222X Educational Media Services	63,707.67	63,707.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,586.30	169,586.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,440.17	8,440.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,774.85	0.00	19,774.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	157,063.63	157,063.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,219.03	39,219.03	0.00	0.00	0.00	0.00
31XX Food Services	79,808.03	36,933.15	0.00	0.00	0.00	0.00
33XX Community Services	1,334.29	1,334.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,436.64	1,436.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,079.30	6,079.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,329.10	0.00	0.00	3,329.10	0.00	0.00
Totals	1,611,914.80	1,545,935.97	19,774.85	3,329.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,611,914.80					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0968 Blue Creek Elem	Indirect/Direct	19,774.85 / 1,545,935.97	1.28%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0968 Blue Creek Elem	0.0147	0.0150	0.0142	0.0136	1.28%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0968 Blue Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0968 Blue Creek Elem	0.0147	0.0150	0.0142	0.0136	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0968 Blue Creek Elem	1.34%	

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

		2021	SS Reclaasified Rate
1009 Blue Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.34%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

0969 Canyon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,193,208.53	1,193,208.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	70,561.99	70,561.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,118.48	18,118.48	0.00	0.00	0.00	0.00
222X Educational Media Services	96,707.91	96,707.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,914.17	124,914.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	157,889.81	0.00	157,889.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,827.53	231,827.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	138,758.42	138,758.42	0.00	0.00	0.00	0.00
31XX Food Services	107,865.83	64,587.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,354.77	26,354.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,516.20	0.00	0.00	6,516.20	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,325.18	0.00	0.00	0.00	8,325.18	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,640.33	0.00	0.00	7,640.33	0.00	0.00
Totals	2,188,689.15	1,965,038.97	157,889.81	14,156.53	8,325.18	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,188,689.15					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0969 Canyon Creek Elem	Indirect/Direct	157,889.81 / 1,965,038.97	8.03%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0969 Canyon Creek Elem	0.0759	0.0729	0.0714	0.0705	8.03%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0969 Canyon Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0969 Canyon Creek Elem	0.0759	0.0729	0.0714	0.0705	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0969 Canyon Creek Elem	7.05%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
1010 Canyon Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.05%**	
	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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0970 Laurel Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	7,857,436.32	7,851,676.32	0.00	5,760.00	0.00	0.00
21XX Support Services - Students	364,270.38	364,270.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	82,435.49	82,435.49	0.00	0.00	0.00	0.00
222X Educational Media Services	270,720.90	270,720.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,259.85	117,259.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	698,716.10	698,716.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	384,556.34	8,373.14	356,991.57	19,191.63	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,438,634.90	1,438,634.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	535,348.94	441,396.94	0.00	93,952.00	0.00	0.00
31XX Food Services	710,407.09	371,551.34	0.00	0.00	0.00	0.00
33XX Community Services	140,082.12	140,082.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,333.83	4,333.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,289.55	90,289.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	509,272.09	0.00	0.00	509,272.09	0.00	0.00
Totals	13,203,763.90	11,879,740.86	356,991.57	628,175.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,203,763.90					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0971 Laurel H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,408,051.66	3,386,772.66	0.00	21,279.00	0.00	0.00
21XX Support Services - Students	207,242.78	207,242.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	71,321.44	71,321.44	0.00	0.00	0.00	0.00
222X Educational Media Services	102,589.08	102,589.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,662.32	110,662.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	385,298.87	385,298.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	368,876.16	8,373.15	341,311.39	19,191.62	0.00	0.00
26XX Operation and Maintenance of Plant Services	822,920.13	822,920.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	350,410.68	303,434.68	0.00	46,976.00	0.00	0.00
33XX Community Services	1,220.99	1,220.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,744.79	64,744.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	323,320.51	323,320.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,765.76	0.00	0.00	10,765.76	0.00	0.00
Totals	6,227,425.17	5,787,901.40	341,311.39	98,212.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,227,425.17					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0970 Laurel Elem	Indirect/Direct	356,991.57 / 11,879,740.86	3.01%		
LE 0971 Laurel H S	Indirect/Direct	341,311.39 / 5,787,901.40	5.90%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0970 Laurel Elem	0.0190	0.0209	0.0222	0.0230	3.01%
0971 Laurel H S	0.0190	0.0209	0.0222	0.0230	5.90%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0970 Laurel Elem	0.0000	0.0209	0.0222	0.0230	
0971 Laurel H S	0.0000	0.0209	0.0222	0.0230	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0970 Laurel Elem	0.0190	0.0209	0.0222	0.0230	
0971 Laurel H S	0.0190	0.0209	0.0222	0.0230	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0970 Laurel Elem	2.19%	
0971 Laurel H S	2.74%	

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

		2021	SS Reclaasified Rate
1011 Laurel Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.47%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,757,043.31	2,757,043.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317,721.90	317,721.90	0.00	0.00	0.00	0.00
222X Educational Media Services	204,469.92	204,469.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,246.58	200,246.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	246,984.96	246,984.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,419.36	0.00	37,419.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	358,995.67	358,995.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	393,090.36	393,090.36	0.00	0.00	0.00	0.00
31XX Food Services	174,194.43	95,807.10	0.00	0.00	0.00	0.00
33XX Community Services	1,784.00	1,784.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,847.68	3,847.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,725.98	21,725.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,576.46	0.00	0.00	18,576.46	0.00	0.00
Totals	4,736,100.61	4,601,717.46	37,419.36	18,576.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,736,100.61					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0972 Elder Grove Elem	Indirect/Direct	37,419.36 / 4,601,717.46	0.81%		

Line B Preliminary Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0972 Elder Grove Elem	0.0067	0.0066	0.0068	0.0073	0.81%

Line C Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0972 Elder Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2017	2018	2019	2020	2021
	0972 Elder Grove Elem	0.0067	0.0066	0.0068	0.0073	

Line E Five Year Average with 5% Discount	LE	2021	LE Reclaasified Rate
	0972 Elder Grove Elem	0.67%	

Line F Average of LE's contained under one School System Code (SS)		2021	SS Reclaasified Rate
1012 Elder Grove Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.67%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1014 Custer K-12 Schools

0975 Custer K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	777,931.24	777,931.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,156.44	19,156.44	0.00	0.00	0.00	0.00
222X Educational Media Services	9,873.33	9,873.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,494.17	122,494.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,346.92	42,346.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,999.45	11,111.86	55,887.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	188,683.25	188,683.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,081.45	123,831.45	0.00	101,250.00	0.00	0.00
31XX Food Services	77,926.11	27,949.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,724.72	30,724.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,445.65	24,445.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,374.70	0.00	0.00	1,374.70	0.00	0.00
9999 Undistributed	1,945.19	1,945.19	0.00	0.00	0.00	0.00
Totals	1,588,982.62	1,380,494.10	55,887.59	102,624.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,588,982.62					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0975 Custer K-12 Schools	Indirect/Direct	55,887.59 / 1,380,494.10	4.05%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0975 Custer K-12 Schools	0.0290	0.0285	0.0290	0.0298	4.05%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0975 Custer K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0975 Custer K-12 Schools	0.0290	0.0285	0.0290	0.0298	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0975 Custer K-12 Schools	2.98%	

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

		2021	SS Reclaasified Rate
1014 Custer K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.98%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1015 Morin Elementary

0976 Morin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	505,334.00	505,334.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,881.00	9,881.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,607.95	3,607.95	0.00	0.00	0.00	0.00
222X Educational Media Services	380.70	380.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,966.38	31,966.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,875.86	0.00	70,875.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,235.42	54,235.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,786.83	54,786.83	0.00	0.00	0.00	0.00
31XX Food Services	68,487.94	34,366.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	104,113.36	0.00	0.00	104,113.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,234.59	0.00	0.00	1,234.59	0.00	0.00
Totals	904,904.03	694,559.18	70,875.86	105,347.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	904,904.03					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0976 Morin Elem	Indirect/Direct	70,875.86 / 694,559.18	10.20%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0976 Morin Elem	0.0634	0.0659	0.0659	0.0662	10.20%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0976 Morin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0976 Morin Elem	0.0634	0.0659	0.0659	0.0662	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0976 Morin Elem	6.90%	

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

		2021	SS Reclaasified Rate
1015 Morin Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.90%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0978 Broadview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	768,086.74	768,086.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,321.56	39,321.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,513.85	2,513.85	0.00	0.00	0.00	0.00
222X Educational Media Services	13,313.29	13,313.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,679.10	122,679.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,839.52	5,247.12	39,592.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,716.14	107,716.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,823.71	87,961.63	0.00	77,862.08	0.00	0.00
31XX Food Services	138,696.99	33,471.19	0.00	0.00	0.00	0.00
33XX Community Services	1,131.46	1,131.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	390.00	390.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,766.12	10,766.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,639.70	0.00	0.00	1,639.70	0.00	0.00
Totals	1,416,918.18	1,192,598.20	39,592.40	79,501.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,416,918.18					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	420,491.00	420,491.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,785.05	46,785.05	0.00	0.00	0.00	0.00
222X Educational Media Services	11,425.95	11,425.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,848.30	59,848.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,324.89	5,247.12	36,077.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,138.33	103,138.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,893.46	53,911.95	0.00	34,981.51	0.00	0.00
31XX Food Services	31,848.85	31,848.85	0.00	0.00	0.00	0.00
33XX Community Services	1,074.79	1,074.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,743.79	9,743.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,465.79	24,465.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	70,745.32	0.00	0.00	70,745.32	0.00	0.00
Totals	909,785.52	767,980.92	36,077.77	105,726.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	909,785.52					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0978 Broadview Elem	Indirect/Direct	39,592.40 / 1,192,598.20	3.32%		
LE 0979 Broadview H S	Indirect/Direct	36,077.77 / 767,980.92	4.70%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0978 Broadview Elem	0.0303	0.0304	0.0306	0.0308	3.32%
0979 Broadview H S	0.0303	0.0304	0.0306	0.0308	4.70%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0978 Broadview Elem	0.0000	0.0000	0.0000	0.0000	
0979 Broadview H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0978 Broadview Elem	0.0303	0.0304	0.0306	0.0308	
0979 Broadview H S	0.0303	0.0304	0.0306	0.0308	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0978 Broadview Elem	2.95%	
0979 Broadview H S	3.21%	

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

		2021	SS Reclaasified Rate
1017 Broadview Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.08%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1019 Elysian Elementary

0981 Elysian Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,866,534.17	1,866,534.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	79,260.29	79,260.29	0.00	0.00	0.00	0.00
222X Educational Media Services	49,281.52	49,281.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,227.77	208,227.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,165.44	109,165.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,069.86	234.64	98,835.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	366,864.42	336,364.42	0.00	30,500.00	0.00	0.00
27XX Student Transportation Services	126,199.88	126,199.88	0.00	0.00	0.00	0.00
31XX Food Services	229,715.04	107,437.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,465.28	11,465.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,607.83	0.00	0.00	10,607.83	0.00	0.00
Totals	3,156,391.50	2,894,170.41	98,835.22	41,107.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,156,391.50					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0981 Elysian Elem	Indirect/Direct	98,835.22 / 2,894,170.41	3.41%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0981 Elysian Elem	0.0308	0.0308	0.0301	0.0307	3.41%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0981 Elysian Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0981 Elysian Elem	0.0308	0.0308	0.0301	0.0307	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0981 Elysian Elem	2.97%	

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

		2021	SS Reclaasified Rate
1019 Elysian Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.97%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1020 Huntley Project K-12 Schls

0983 Huntley Project K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	4,925,950.19	4,925,950.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	191,103.00	191,103.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	95,440.00	95,440.00	0.00	0.00	0.00	0.00
222X Educational Media Services	163,227.00	163,227.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,895.00	149,895.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	606,367.00	606,367.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	292,570.00	31,330.00	261,240.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,249,165.00	1,001,623.00	0.00	247,542.00	0.00	0.00
27XX Student Transportation Services	914,302.00	628,895.00	0.00	285,407.00	0.00	0.00
31XX Food Services	531,028.00	217,696.00	0.00	17,763.00	0.00	0.00
33XX Community Services	271,375.00	271,375.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	66,834.00	66,834.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	235,759.00	235,759.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	0.00	1,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	388,454.00	0.00	0.00	388,454.00	0.00	0.00
Totals	10,082,469.19	8,585,494.19	261,240.00	940,166.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,082,469.19					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0983 Huntley Project K-12 Schools	Indirect/Direct	261,240.00 / 8,585,494.19	3.04%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0983 Huntley Project K-12 Schools	0.0212	0.0218	0.0218	0.0215	3.04%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0983 Huntley Project K-12 Schools	0.0000	0.0000	0.0218	0.0215	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0983 Huntley Project K-12 Schools	0.0212	0.0218	0.0218	0.0215	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0983 Huntley Project K-12 Schools	2.22%	

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

		2021	SS Reclaasified Rate
1020 Huntley Project K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**2.22%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0985 Shepherd Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	3,508,345.53	3,508,345.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	165,934.08	165,934.08	0.00	0.00	0.00	0.00
222X Educational Media Services	66,109.67	66,109.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,894.51	56,894.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	324,220.88	324,220.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,221.09	0.00	87,221.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	349,544.59	349,544.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	441,534.96	334,034.96	0.00	107,500.00	0.00	0.00
31XX Food Services	290,506.27	164,628.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,605.77	5,605.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,988.36	45,988.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,511.61	0.00	0.00	20,511.61	0.00	0.00
Totals	5,362,417.32	5,021,306.39	87,221.09	128,011.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,362,417.32					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0986 Shepherd H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,602,900.68	1,602,900.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	94,874.57	94,874.57	0.00	0.00	0.00	0.00
222X Educational Media Services	63,374.26	63,374.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,808.59	56,808.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	205,944.40	205,944.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,904.21	0.00	79,904.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	413,627.77	413,627.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	395,447.38	287,947.38	0.00	107,500.00	0.00	0.00
31XX Food Services	8,888.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,718.71	21,718.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	129,523.57	129,523.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	116,802.52	0.00	0.00	116,802.52	0.00	0.00
Totals	3,189,814.66	2,876,719.93	79,904.21	224,302.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,189,814.66					

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

Schedule A - Restricted Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0985 Shepherd Elem	Indirect/Direct	87,221.09 / 5,021,306.39	1.74%		
LE 0986 Shepherd H S	Indirect/Direct	79,904.21 / 2,876,719.93	2.78%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0985 Shepherd Elem	0.0126	0.0126	0.0125	0.0141	1.74%
0986 Shepherd H S	0.0126	0.0126	0.0125	0.0141	2.78%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0985 Shepherd Elem	0.0000	0.0000	0.0000	0.0000	
0986 Shepherd H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0985 Shepherd Elem	0.0126	0.0126	0.0125	0.0141	
0986 Shepherd H S	0.0126	0.0126	0.0125	0.0141	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0985 Shepherd Elem	1.31%	
0986 Shepherd H S	1.51%	

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

		2021	SS Reclaasified Rate
1022 Shepherd Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.41%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1023 Pioneer Elementary

0987 Pioneer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	380,094.14	380,094.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,869.00	4,869.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	504.50	504.50	0.00	0.00	0.00	0.00
222X Educational Media Services	4,350.52	4,350.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,985.32	1,985.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,163.54	48,163.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,075.21	0.00	52,075.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,723.81	45,723.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	145,213.95	50,405.79	0.00	94,808.16	0.00	0.00
31XX Food Services	2,337.19	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	403.79	403.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	368.41	368.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	861.26	0.00	0.00	861.26	0.00	0.00
Totals	686,950.64	536,868.82	52,075.21	95,669.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	686,950.64					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0987 Pioneer Elem	Indirect/Direct	52,075.21 / 536,868.82	9.70%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0987 Pioneer Elem	0.0716	0.0738	0.0754	0.0665	9.70%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0987 Pioneer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0987 Pioneer Elem	0.0716	0.0738	0.0754	0.0665	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0987 Pioneer Elem	7.30%	

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

		2021	SS Reclaasified Rate
1023 Pioneer Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.30%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1025 Independent Elementary

0989 Independent Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,664,862.05	1,664,862.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	160,619.92	160,619.92	0.00	0.00	0.00	0.00
222X Educational Media Services	92,406.41	92,406.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,820.30	42,820.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	143,294.45	143,294.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,236.83	0.00	67,236.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,878.43	174,878.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,927.91	106,927.91	0.00	0.00	0.00	0.00
31XX Food Services	132,770.57	69,018.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,987.24	7,987.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,527.53	0.00	0.00	20,527.53	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,051.62	0.00	0.00	5,051.62	0.00	0.00
Totals	2,619,383.26	2,462,814.90	67,236.83	25,579.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,619,383.26					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 0989 Independent Elem	Indirect/Direct	67,236.83 / 2,462,814.90	2.73%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0989 Independent Elem	0.0264	0.0263	0.0256	0.0252	2.73%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0989 Independent Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
0989 Independent Elem	0.0264	0.0263	0.0256	0.0252	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
0989 Independent Elem	2.49%	

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

		2021	SS Reclaasified Rate
1025 Independent Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.49%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

56 Yellowstone 1032 Yellowstone Academy Elem

1196 Yellowstone Academy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	2,379,164.68	2,379,164.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	664,626.72	664,626.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	71,805.43	71,805.43	0.00	0.00	0.00	0.00
222X Educational Media Services	3,856.93	3,856.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	291,243.46	291,243.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	218,931.03	218,931.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,981.42	91,481.42	3,500.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	383,699.58	383,699.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,579.81	45,579.81	0.00	0.00	0.00	0.00
31XX Food Services	70,622.26	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	795.01	0.00	0.00	795.01	0.00	0.00
Totals	4,225,306.33	4,150,389.06	3,500.00	795.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,225,306.33					

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 Indirect Cost Rate
For FY2020-21 Using FY19 Expenditures

Line A

			2021 Calculated Rate	2021 Reclassified Rate*	Requested Reclassifed Rate**
LE 1196 Yellowstone Academy Elem	Indirect/Direct	3,500.00 / 4,150,389.06	0.08%		

Line B Preliminary Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1196 Yellowstone Academy Elem	0.0006	0.0007	0.0005	0.0006	0.08%

Line C Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1196 Yellowstone Academy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2017	2018	2019	2020	2021
1196 Yellowstone Academy Elem	0.0006	0.0007	0.0005	0.0006	

Line E Five Year Average with 5% Discount

LE	2021	LE Reclaasified Rate
1196 Yellowstone Academy Elem	0.06%	

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

		2021	SS Reclaasified Rate
1032 Yellowstone Academy Elem	**Your Preliminary Rate by School System (SS) is:**	**0.06%**	
	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 Indirect Cost Rate
For FY2020-21 Using FY19 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 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.