Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	75,248.70	75,248.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,870.60	6,870.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,690.05	23,690.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,600.00	0.00	10,600.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,768.90	51,768.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,178.70	3,178.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,657.72	0.00	0.00	1,657.72	0.00	0.00
Totals	173,014.67	160,756.95	10,600.00	1,657.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	173,014.67					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0003 Grant Elem	Indirect/Direct	10,600.00 / 160,756.95	6.59%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0003 Grant Elem	0.0363	0.0393	0.0407	0.0410	6.59%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0003 Grant Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0003 Grant Elem	0.0363	0.0393	0.0407	0.0410	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0003 Grant Elem	4.24%	

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

		2027	SS Reclaasified Rate
0197 Grant Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.24%**	
	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 FY2026-27 Using FY25 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	5,821,781.08	5,821,781.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	175,816.39	175,816.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	186,893.82	186,893.82	0.00	0.00	0.00	0.00
222X Educational Media Services	138,966.24	138,966.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	264,534.59	264,534.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	408,050.07	408,050.07	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,181.95	0.00	14,181.95	0.00	0.00	0.00
25XX Support Services - Business	380,572.34	5,690.62	374,881.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	623,303.62	579,861.35	0.00	43,442.27	0.00	0.00
27XX Student Transportation Services	73,108.46	73,108.46	0.00	0.00	0.00	0.00
31XX Food Services	551,721.96	322,282.76	0.00	18,335.44	0.00	0.00
Totals	8,638,930.52	7,976,985.38	389,063.67	61,777.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,638,930.52					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0005 Dillon Elem	Indirect/Direct	389,063.67 / 7,976,985.38	4.88%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0005 Dillon Elem	0.0286	0.0297	0.0304	0.0311	4.88%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0005 Dillon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0005 Dillon Elem	0.0286	0.0297	0.0304	0.0311	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0005 Dillon Elem	3.20%	

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

		2027	SS Reclaasified Rate
0199 Dillon Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.20%**	
	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.

** "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 FY2026-27 Using FY25 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	2,784,617.31	2,721,249.66	0.00	63,367.65	0.00	0.00
21XX Support Services - Students	72,660.55	72,660.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,130.60	9,130.60	0.00	0.00	0.00	0.00
222X Educational Media Services	101,864.34	101,864.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	295,208.79	295,208.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	243,550.19	243,550.19	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	109,605.95	2,000.00	107,605.95	0.00	0.00	0.00
25XX Support Services - Business	149,402.45	48,090.98	69,111.47	32,200.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	540,265.01	540,265.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	990,425.81	981,425.81	0.00	9,000.00	0.00	0.00
34XX Extracurricular - Activities	197,519.40	197,519.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	301,995.80	301,995.80	0.00	0.00	0.00	0.00
Totals	5,796,246.20	5,514,961.13	176,717.42	104,567.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,796,246.20					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0006 Beaverhead County H S	Indirect/Direct	176,717.42 / 5,514,961.13	3.20%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0006 Beaverhead County H S	0.0189	0.0210	0.0213	0.0226	3.20%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0006 Beaverhead County H S	0.0189	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0006 Beaverhead County H S	0.0189	0.0210	0.0213	0.0226	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0006 Beaverhead County H S	2.20%	

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

		2027	SS Reclaasified Rate
0200 Beaverhead Co High School	**Your Preliminary Rate by School System (SS) is:**	**2.20%**	
	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.

** "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 FY2026-27 Using FY25 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	104,510.93	104,510.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,054.90	2,054.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,535.66	23,535.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,868.17	35,868.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	301.08	301.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,272.40	0.00	0.00	3,272.40	0.00	0.00
Totals	169,543.14	166,270.74	0.00	3,272.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	169,543.14					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0007 Wise River Elem	Indirect/Direct	0.00 / 166,270.74	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0007 Wise River Elem	0.0003	0.0002	0.0002	0.0002	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0007 Wise River Elem	0.0003	0.0002	0.0002	0.0002	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0007 Wise River Elem	0.02%	

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

		2027	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 E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.
Line F: Average together the results from Line E.

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	726,203.19	724,369.29	0.00	1,833.90	0.00	0.00
21XX Support Services - Students	935.63	935.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	557.00	557.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,645.15	1,645.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,970.19	110,970.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,595.42	80,595.42	0.00	5,000.00	0.00	0.00
25XX Support Services - Business	74,411.41	5,460.64	68,950.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,857.78	106,857.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,391.96	44,391.96	0.00	0.00	0.00	0.00
31XX Food Services	50,299.04	32,311.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,452.16	15,452.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,658.46	8,658.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,300.20	0.00	0.00	7,300.20	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	46,750.00	0.00	0.00	46,750.00	0.00	0.00
Totals	1,280,027.59	1,132,205.42	68,950.77	60,884.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,280,027.59					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0009 Lima K-12 Schools	Indirect/Direct	68,950.77 / 1,132,205.42	6.09%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0009 Lima K-12 Schools	0.0390	0.0386	0.0393	0.0456	6.09%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0009 Lima K-12 Schools	0.0390	0.0386	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0009 Lima K-12 Schools	0.0390	0.0386	0.0393	0.0456	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0009 Lima K-12 Schools	4.24%	

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

		2027	SS Reclaasified Rate
0202 Lima K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.24%**	
	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 FY2026-27 Using FY25 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	124,134.79	124,134.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,224.65	7,224.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	29,345.63	29,345.63	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,862.92	16,862.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,535.97	0.00	0.00	11,535.97	0.00	0.00
Totals	189,103.96	177,567.99	0.00	11,535.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	189,103.96					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0010 Wisdom Elem	Indirect/Direct	0.00 / 177,567.99	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0010 Wisdom Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	89,411.88	89,411.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	949.00	949.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,997.70	28,997.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,584.67	21,584.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,211.00	1,211.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,828.96	0.00	0.00	5,828.96	0.00	0.00
Totals	147,983.21	142,154.25	0.00	5,828.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	147,983.21					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0012 Polaris Elem	Indirect/Direct	0.00 / 142,154.25	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0012 Polaris Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	104,031.63	104,031.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,855.28	1,855.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,421.46	28,421.46	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,270.77	27,270.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	893.68	893.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,922.66	0.00	0.00	1,922.66	0.00	0.00
Totals	164,395.48	162,472.82	0.00	1,922.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	164,395.48					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0014 Jackson Elem	Indirect/Direct	0.00 / 162,472.82	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0014 Jackson Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	173,380.12	173,380.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,825.47	24,825.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,556.21	19,556.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,190.20	30,025.20	0.00	1,165.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,672.87	0.00	0.00	19,672.87	0.00	0.00
Totals	268,624.87	247,787.00	0.00	20,837.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	268,624.87					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0015 Reichle Elem	Indirect/Direct	0.00 / 247,787.00	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0015 Reichle Elem	0.00%	

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

		2027	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.

** "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 FY2026-27 Using FY25 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	65,821.04	65,821.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,907.62	36,907.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	15,939.67	0.00	0.00	15,939.67	0.00	0.00
Totals	118,668.33	102,728.66	0.00	15,939.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	118,668.33					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0020 Spring Creek Elem	Indirect/Direct	0.00 / 102,728.66	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0020 Spring Creek Elem	0.0079	0.0067	0.0061	0.0056	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0020 Spring Creek Elem	0.0079	0.0067	0.0061	0.0056	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0020 Spring Creek Elem	0.50%	

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

		2027	SS Reclaasified Rate
0213 Spring Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.50%**	
	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 FY2026-27 Using FY25 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	1,056,360.02	1,056,360.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,553.95	90,553.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,912.75	54,912.75	0.00	0.00	0.00	0.00
222X Educational Media Services	63,309.25	63,309.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,065.97	174,065.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,853.85	95,853.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	187,536.39	20,143.32	167,393.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	262,131.16	259,188.42	0.00	2,942.74	0.00	0.00
27XX Student Transportation Services	61,394.78	61,394.78	0.00	0.00	0.00	0.00
31XX Food Services	129,132.45	33,800.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,452.62	51,452.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,510,843.08	0.00	0.00	1,510,843.08	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	36,954.39	0.00	0.00	36,954.39	0.00	0.00
9999 Undistributed	12,522.88	12,522.88	0.00	0.00	0.00	0.00
Totals	3,787,023.54	1,973,558.66	167,393.07	1,550,740.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,787,023.54					

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 FY2026-27 Using FY25 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	750,791.02	750,791.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	110,134.98	110,134.98	0.00	0.00	0.00	0.00
222X Educational Media Services	15,193.75	15,193.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	190,948.68	190,948.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,106.05	102,106.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,223.97	7,572.85	155,651.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	321,270.07	318,327.33	0.00	2,942.74	0.00	0.00
27XX Student Transportation Services	73,032.85	73,032.85	0.00	0.00	0.00	0.00
31XX Food Services	39,740.80	5,998.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,089.04	152,089.04	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	97,580.00	0.00	0.00	97,580.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,944.66	0.00	0.00	1,944.66	0.00	0.00
9999 Undistributed	5,830.34	5,830.34	0.00	0.00	0.00	0.00
Totals	2,023,886.21	1,732,025.84	155,651.12	102,467.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,023,886.21					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0021 Pryor Elem	Indirect/Direct	167,393.07 / 1,973,558.66	8.48%		
LE 1214 Plenty Coups H S	Indirect/Direct	155,651.12 / 1,732,025.84	8.99%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0021 Pryor Elem	0.0703	0.0678	0.0722	0.0737	8.48%
1214 Plenty Coups H S	0.0703	0.0678	0.0722	0.0737	8.99%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0021 Pryor Elem	0.0703	0.0678	0.0722	0.0737	
1214 Plenty Coups H S	0.0703	0.0678	0.0722	0.0737	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0021 Pryor Elem	7.01%	
1214 Plenty Coups H S	7.10%	

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

		2027	SS Reclaasified Rate
0214 Pryor Public Schools	**Your Preliminary Rate by School System (SS) is:**	**7.06%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	10,197,034.23	10,162,034.23	0.00	35,000.00	0.00	0.00
21XX Support Services - Students	1,309,093.04	1,309,093.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	658,732.67	658,732.67	0.00	0.00	0.00	0.00
222X Educational Media Services	273,613.04	273,613.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	860,512.55	856,762.55	0.00	3,750.00	0.00	0.00
24XX Support Services - School Administration	1,582,860.80	1,439,674.45	0.00	143,186.35	0.00	0.00
258X Admin. Tech. - Technology Coordinator	101,710.00	74,555.50	27,154.50	0.00	0.00	0.00
25XX Support Services - Business	1,053,116.84	4,514.86	716,978.11	331,623.87	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,863,033.76	1,805,533.76	0.00	57,500.00	0.00	0.00
27XX Student Transportation Services	1,698,870.97	1,581,060.97	0.00	117,810.00	0.00	0.00
31XX Food Services	1,849,097.58	721,021.54	0.00	0.00	0.00	0.00
33XX Community Services	78,453.38	78,453.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,292.80	7,292.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,762.61	81,762.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,753,016.17	0.00	0.00	3,753,016.17	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	145,991.33	0.00	0.00	0.00	145,991.33	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	371,493.88	29,367.04	0.00	342,126.84	0.00	0.00
9999 Undistributed	98,468.21	98,468.21	0.00	0.00	0.00	0.00
Totals	25,984,153.86	19,181,940.65	744,132.61	4,784,013.23	145,991.33	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	25,984,153.86					

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	4,006,770.67	3,998,986.93	0.00	7,783.74	0.00	0.00
21XX Support Services - Students	769,582.68	769,582.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	447,221.16	447,221.16	0.00	0.00	0.00	0.00
222X Educational Media Services	84,415.28	84,415.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	538,652.40	537,402.40	0.00	1,250.00	0.00	0.00
24XX Support Services - School Administration	494,323.03	494,323.03	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	9,050.40	0.00	9,050.40	0.00	0.00	0.00
25XX Support Services - Business	557,411.63	0.00	448,569.39	108,842.24	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,016,260.25	984,572.58	0.00	31,687.67	0.00	0.00
27XX Student Transportation Services	820,374.22	536,184.22	0.00	284,190.00	0.00	0.00
31XX Food Services	358,072.82	341,313.76	0.00	0.00	0.00	0.00
33XX Community Services	79,056.01	79,056.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	71,583.40	71,583.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	882,675.31	882,675.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	138,364.04	0.00	0.00	138,364.04	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	72,925.61	0.00	0.00	0.00	72,925.61	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,613.02	11,613.02	0.00	0.00	0.00	0.00
9999 Undistributed	7,433.16	7,433.16	0.00	0.00	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 FY2026-27 Using FY25 Expenditures

Totals	10,365,785.09	9,246,362.94	457,619.79	572,117.69	72,925.61	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,365,785.09					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0023 Hardin Elem	Indirect/Direct	744,132.61 / 19,181,940.65	3.88%		
LE 1189 Hardin H S	Indirect/Direct	457,619.79 / 9,246,362.94	4.95%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0023 Hardin Elem	0.0351	0.0368	0.0383	0.0415	3.88%
1189 Hardin H S	0.0351	0.0368	0.0383	0.0415	4.95%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0023 Hardin Elem	0.0405	0.0444	0.0458	0.0489	
1189 Hardin H S	0.0405	0.0444	0.0458	0.0489	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0023 Hardin Elem	0.0405	0.0444	0.0458	0.0489	
1189 Hardin H S	0.0405	0.0444	0.0458	0.0489	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0023 Hardin Elem	4.15%	
1189 Hardin H S	4.35%	

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

		2027	SS Reclaasified Rate
0216 Hardin Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.25%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,431,472.89	2,431,472.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	151,265.91	151,265.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,993.71	74,993.71	0.00	0.00	0.00	0.00
222X Educational Media Services	59,613.89	59,613.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,960.50	177,960.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	208,081.53	208,081.53	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	504,062.00	504,062.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	295,509.15	15,496.79	280,012.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	756,253.50	756,253.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	161,272.74	135,338.74	0.00	25,934.00	0.00	0.00
31XX Food Services	534,637.73	230,702.01	0.00	42,370.76	0.00	0.00
34XX Extracurricular - Activities	5,931.22	5,931.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	83,054.62	68,053.97	0.00	15,000.65	0.00	0.00
4XXX Facilities Acquisition and Construction Services	980,070.14	0.00	0.00	980,070.14	0.00	0.00
Totals	6,424,179.53	4,819,226.66	280,012.36	1,063,375.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,424,179.53					

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 FY2026-27 Using FY25 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	1,667,292.61	1,655,913.61	0.00	11,379.00	0.00	0.00
21XX Support Services - Students	133,970.36	133,970.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,794.60	4,794.60	0.00	0.00	0.00	0.00
222X Educational Media Services	60,668.80	60,668.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,952.25	174,952.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	198,640.59	198,640.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	294,780.79	15,489.66	279,291.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	761,721.92	761,721.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	198,653.82	198,653.82	0.00	0.00	0.00	0.00
31XX Food Services	106,162.68	53,741.54	0.00	8,826.23	0.00	0.00
34XX Extracurricular - Activities	30,263.71	30,263.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	377,134.78	357,134.78	0.00	20,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	988,779.28	0.00	0.00	988,779.28	0.00	0.00
9999 Undistributed	7,930.20	7,930.20	0.00	0.00	0.00	0.00
Totals	5,005,746.39	3,653,875.84	279,291.13	1,028,984.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,005,746.39					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0025 Lodge Grass Elem	Indirect/Direct	280,012.36 / 4,819,226.66	5.81%		
LE 1190 Lodge Grass H S	Indirect/Direct	279,291.13 / 3,653,875.84	7.64%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0025 Lodge Grass Elem	0.0676	0.0640	0.0708	0.0653	5.81%
1190 Lodge Grass H S	0.0676	0.0640	0.0708	0.0653	7.64%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0025 Lodge Grass Elem	0.0676	0.0000	0.0000	0.0000	
1190 Lodge Grass H S	0.0676	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0025 Lodge Grass Elem	0.0676	0.0640	0.0708	0.0653	
1190 Lodge Grass H S	0.0676	0.0640	0.0708	0.0653	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0025 Lodge Grass Elem	6.19%	
1190 Lodge Grass H S	6.54%	

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

		2027	SS Reclaasified Rate
0218 Lodge Grass Public Schls	**Your Preliminary Rate by School System (SS) is:**	**6.37%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	805,984.82	805,984.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,122.26	19,122.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,969.01	1,969.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,033.83	116,033.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,904.01	100,904.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,179.95	0.00	1,179.95	0.00	0.00	0.00
25XX Support Services - Business	104,613.28	10,969.79	93,643.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	345,633.97	345,633.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,335.01	95,335.01	0.00	0.00	0.00	0.00
31XX Food Services	128,187.76	30,768.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,189.85	2,189.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,410.98	49,410.98	0.00	0.00	0.00	0.00
Totals	1,770,564.73	1,578,322.52	94,823.44	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	1,770,564.73					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0026 Wyola Elem	Indirect/Direct	94,823.44 / 1,578,322.52	6.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0026 Wyola Elem	0.0332	0.0400	0.0439	0.0363	6.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0026 Wyola Elem	0.0332	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0026 Wyola Elem	0.0332	0.0400	0.0439	0.0363	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0026 Wyola Elem	4.06%	

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

		2027	SS Reclaasified Rate
0219 Wyola Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.06%**	
	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 FY2026-27 Using FY25 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	1,770,108.49	1,770,108.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,328.71	52,328.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,654.22	8,654.22	0.00	0.00	0.00	0.00
222X Educational Media Services	92,382.74	92,382.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,059.90	208,059.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,757.68	192,757.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	127.00	0.00	127.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,348.46	299,348.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	149,971.31	149,971.31	0.00	0.00	0.00	0.00
31XX Food Services	315,213.88	141,404.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,336.01	18,336.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,916.67	25,916.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,271.03	0.00	0.00	10,271.03	0.00	0.00
Totals	3,143,476.10	2,959,268.51	127.00	10,271.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,143,476.10					

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 FY2026-27 Using FY25 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	1,065,727.19	1,065,727.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	105,706.12	105,706.12	0.00	0.00	0.00	0.00
222X Educational Media Services	42,666.93	42,666.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	134,067.91	134,067.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,891.73	127,891.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,483.32	0.00	30,483.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	312,356.18	312,356.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,735.20	120,735.20	0.00	0.00	0.00	0.00
31XX Food Services	49,053.14	46,576.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,204.65	41,204.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,039.15	148,039.15	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	25,956.18	0.00	0.00	0.00	25,956.18	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	295,528.83	0.00	0.00	295,528.83	0.00	0.00
Totals	2,499,416.53	2,144,971.61	30,483.32	295,528.83	25,956.18	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,499,416.53					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0028 Chinook Elem	Indirect/Direct	127.00 / 2,959,268.51	0.00%		
LE 0029 Chinook H S	Indirect/Direct	30,483.32 / 2,144,971.61	1.42%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0028 Chinook Elem	0.0016	0.0039	0.0048	0.0024	0.00%
0029 Chinook H S	0.0016	0.0039	0.0048	0.0024	1.42%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0028 Chinook Elem	0.0016	0.0000	0.0000	0.0000	
0029 Chinook H S	0.0016	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0028 Chinook Elem	0.0016	0.0039	0.0048	0.0024	
0029 Chinook H S	0.0016	0.0039	0.0048	0.0024	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0028 Chinook Elem	0.24%	
0029 Chinook H S	0.51%	

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

		2027	SS Reclaasified Rate
0221 Chinook Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.38%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	4,714,946.93	4,714,946.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	432,287.50	432,287.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,191.03	19,191.03	0.00	0.00	0.00	0.00
222X Educational Media Services	456,546.13	456,546.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	311,847.15	311,847.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	336,532.26	336,532.26	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	11,791.83	0.00	11,791.83	0.00	0.00	0.00
25XX Support Services - Business	435,037.75	0.00	435,037.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	609,930.69	565,793.34	0.00	44,137.35	0.00	0.00
27XX Student Transportation Services	389,316.62	214,840.38	0.00	174,476.24	0.00	0.00
31XX Food Services	462,132.78	227,531.92	0.00	18,309.54	0.00	0.00
34XX Extracurricular - Activities	18,706.47	18,706.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	132,343.41	102,243.41	0.00	30,100.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,713,253.58	0.00	0.00	5,713,253.58	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	86,233.55	0.00	0.00	0.00	86,233.55	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	66,144.38	45,777.25	0.00	20,367.13	0.00	0.00
Totals	14,196,242.06	7,446,243.77	446,829.58	6,000,643.84	86,233.55	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	14,196,242.06					

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 FY2026-27 Using FY25 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	1,683,713.53	1,683,713.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	195,628.37	176,199.10	0.00	19,429.27	0.00	0.00
221X Improvement of Instruction Services	10,130.01	10,130.01	0.00	0.00	0.00	0.00
222X Educational Media Services	110,285.65	110,285.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,693.37	118,693.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	206,225.46	206,225.46	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	8,067.43	0.00	8,067.43	0.00	0.00	0.00
25XX Support Services - Business	150,732.47	9,085.20	141,647.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	379,797.37	306,855.70	0.00	72,941.67	0.00	0.00
27XX Student Transportation Services	205,367.98	130,378.10	0.00	74,989.88	0.00	0.00
31XX Food Services	43,532.92	4,926.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,037.21	53,037.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	341,307.85	341,307.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,511,245.98	0.00	0.00	3,511,245.98	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	36,957.23	0.00	0.00	0.00	36,957.23	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,510.12	316.33	0.00	7,193.79	0.00	0.00
Totals	7,062,232.95	3,151,153.82	149,714.70	3,685,800.59	36,957.23	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,062,232.95					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0030 Harlem Elem	Indirect/Direct	446,829.58 / 7,446,243.77	6.00%		
LE 0031 Harlem H S	Indirect/Direct	149,714.70 / 3,151,153.82	4.75%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0030 Harlem Elem	0.0432	0.0442	0.0443	0.0453	6.00%
0031 Harlem H S	0.0432	0.0442	0.0443	0.0453	4.75%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0030 Harlem Elem	0.0446	0.0456	0.0454	0.0468	
0031 Harlem H S	0.0446	0.0456	0.0454	0.0468	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0030 Harlem Elem	0.0446	0.0456	0.0454	0.0468	
0031 Harlem H S	0.0446	0.0456	0.0454	0.0468	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0030 Harlem Elem	4.61%	
0031 Harlem H S	4.37%	

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

		2027	SS Reclaasified Rate
0222 Harlem Public 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	115,153.74	115,153.74	0.00	0.00	0.00	0.00
222X Educational Media Services	4,297.92	4,297.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,052.63	36,052.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,911.11	0.00	14,911.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,032.43	11,032.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,244.97	10,244.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,829.71	0.00	0.00	1,829.71	0.00	0.00
Totals	193,522.51	176,781.69	14,911.11	1,829.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	193,522.51					

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0032 Cleveland Elem	Indirect/Direct	14,911.11 / 176,781.69	8.43%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0032 Cleveland Elem	0.0169	0.0164	0.0265	0.0161	8.43%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0032 Cleveland Elem	0.0169	0.0164	0.0265	0.0161	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0032 Cleveland Elem	3.04%	

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

		2027	SS Reclaasified Rate
0223 Cleveland-Lone Tree Elem	**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 FY2026-27 Using FY25 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	198,258.44	196,047.45	0.00	2,210.99	0.00	0.00
222X Educational Media Services	252.95	252.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,636.15	14,636.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,548.65	0.00	41,548.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,436.68	68,436.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,672.76	59,672.76	0.00	0.00	0.00	0.00
31XX Food Services	29,402.90	17,701.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,784.11	0.00	0.00	1,784.11	0.00	0.00
Totals	413,992.64	356,747.41	41,548.65	3,995.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	413,992.64					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0034 Zurich Elem	Indirect/Direct	41,548.65 / 356,747.41	11.65%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0034 Zurich Elem	0.0453	0.0455	0.0439	0.0445	11.65%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0034 Zurich Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0034 Zurich Elem	0.0453	0.0455	0.0439	0.0445	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0034 Zurich Elem	5.62%	

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

		2027	SS Reclaasified Rate
0225 Zurich Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.62%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	371,267.15	371,267.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,117.04	3,117.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,933.15	7,933.15	0.00	0.00	0.00	0.00
222X Educational Media Services	20,823.57	20,823.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,457.83	102,457.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,516.58	5,411.65	49,104.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,597.53	80,597.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,847.79	101,847.79	0.00	0.00	0.00	0.00
31XX Food Services	64,827.81	36,478.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	829.60	829.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,224.93	16,224.93	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,853.99	0.00	0.00	1,853.99	0.00	0.00
Totals	826,296.97	746,988.66	49,104.93	1,853.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	826,296.97					

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 FY2026-27 Using FY25 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	309,218.81	309,218.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,521.85	2,521.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,424.52	6,424.52	0.00	0.00	0.00	0.00
222X Educational Media Services	20,383.54	20,383.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,584.31	88,584.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,736.01	3,443.72	53,292.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,675.98	81,675.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,113.37	98,113.37	0.00	0.00	0.00	0.00
31XX Food Services	10,358.97	2,536.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,425.57	8,425.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,222.01	35,222.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	54,579.28	0.00	0.00	54,579.28	0.00	0.00
Totals	772,244.22	656,550.38	53,292.29	54,579.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	772,244.22					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0044 Turner Elem	Indirect/Direct	49,104.93 / 746,988.66	6.57%		
LE 0045 Turner H S	Indirect/Direct	53,292.29 / 656,550.38	8.12%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0044 Turner Elem	0.0618	0.0621	0.0637	0.0660	6.57%
0045 Turner H S	0.0618	0.0621	0.0637	0.0660	8.12%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0044 Turner Elem	0.0618	0.0621	0.0637	0.0000	
0045 Turner H S	0.0618	0.0621	0.0637	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0044 Turner Elem	0.0618	0.0621	0.0637	0.0660	
0045 Turner H S	0.0618	0.0621	0.0637	0.0660	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0044 Turner Elem	6.07%	
0045 Turner H S	6.36%	

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

		2027	SS Reclaasified Rate
0234 Turner Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.22%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,490,806.45	2,490,806.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	93,257.40	93,257.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	31,110.00	31,110.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	834,219.96	834,219.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	441,718.21	441,718.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	279,293.01	0.00	279,293.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,359,095.77	1,685,005.48	0.00	674,090.29	0.00	0.00
27XX Student Transportation Services	187,708.99	187,708.99	0.00	0.00	0.00	0.00
31XX Food Services	529,235.17	240,858.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,558.23	10,558.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	176,590.03	176,590.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,449.60	0.00	0.00	13,449.60	0.00	0.00
Totals	7,447,042.82	6,191,833.69	279,293.01	687,539.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,447,042.82					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1213 Hays-Lodge Pole K-12 Schls	Indirect/Direct	279,293.01 / 6,191,833.69	4.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1213 Hays-Lodge Pole K-12 Schls	0.0298	0.0290	0.0291	0.0289	4.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
1213 Hays-Lodge Pole K-12 Schls	0.0298	0.0290	0.0291	0.0289	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1213 Hays-Lodge Pole K-12 Schls	3.08%	

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

		2027	SS Reclaasified Rate
0235 Hays-Lodge Pole K-12 Schls	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	97,722.84	97,722.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,610.00	1,610.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,303.92	1,303.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,026.93	2,026.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	420.00	420.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,207.03	0.00	37,207.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,834.00	17,834.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,257.14	19,257.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,708.02	0.00	0.00	2,708.02	0.00	0.00
9999 Undistributed	407.18	407.18	0.00	0.00	0.00	0.00
Totals	180,497.06	140,582.01	37,207.03	2,708.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	180,497.06					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0048 Bear Paw Elem	Indirect/Direct	37,207.03 / 140,582.01	26.47%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0048 Bear Paw Elem	0.0766	0.0827	0.0890	0.0861	26.47%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0048 Bear Paw Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0048 Bear Paw Elem	0.0766	0.0827	0.0890	0.0861	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0048 Bear Paw Elem	11.38%	

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

		2027	SS Reclaasified Rate
0237 Bear Paw Elementary	**Your Preliminary Rate by School System (SS) is:**	**11.38%**	
	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 FY2026-27 Using FY25 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	103,696.16	102,392.95	0.00	1,303.21	0.00	0.00
21XX Support Services - Students	3,532.60	3,532.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,924.92	0.00	0.00	4,924.92	0.00	0.00
222X Educational Media Services	247.06	247.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56.94	56.94	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	188.64	0.00	188.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,662.29	7,662.29	0.00	6,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,200.00	0.00	0.00	8,200.00	0.00	0.00
Totals	134,508.61	113,891.84	188.64	20,428.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	134,508.61					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1216 North Harlem Colony Elem	Indirect/Direct	188.64 / 113,891.84	0.17%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1216 North Harlem Colony Elem	0.0274	0.0286	0.0349	0.0432	0.17%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1216 North Harlem Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1216 North Harlem Colony Elem	0.0274	0.0286	0.0349	0.0432	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1216 North Harlem Colony Elem	2.58%	

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

		2027	SS Reclaasified Rate
1048 North Harlem Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**2.58%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	5,022,533.05	5,022,533.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	136,079.57	136,079.57	0.00	0.00	0.00	0.00
222X Educational Media Services	105,724.02	105,724.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	380,799.03	380,799.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	498,200.44	498,200.44	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	180,334.56	0.00	180,334.56	0.00	0.00	0.00
25XX Support Services - Business	174,777.83	5,020.01	169,757.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	650,363.58	650,363.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	791,798.54	465,799.54	0.00	325,999.00	0.00	0.00
31XX Food Services	394,317.57	185,884.87	0.00	0.00	0.00	0.00
33XX Community Services	39,951.61	39,951.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,939.10	46,939.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	216,245.99	216,245.99	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	26,966.54	0.00	0.00	0.00	26,966.54	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,735.78	0.00	0.00	12,735.78	0.00	0.00
9999 Undistributed	2,400.00	2,400.00	0.00	0.00	0.00	0.00
Totals	8,680,167.21	7,755,940.81	350,092.38	338,734.78	26,966.54	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,680,167.21					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0055 Townsend K-12 Schools	Indirect/Direct	350,092.38 / 7,755,940.81	4.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0055 Townsend K-12 Schools	0.0281	0.0259	0.0301	0.0286	4.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0055 Townsend K-12 Schools	0.0000	0.0259	0.0301	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0055 Townsend K-12 Schools	0.0281	0.0259	0.0301	0.0286	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0055 Townsend K-12 Schools	3.00%	

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

		2027	SS Reclaasified Rate
1051 Townsend K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.00%**	
	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.
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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 FY2026-27 Using FY25 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	2,278,880.07	2,250,720.07	0.00	28,160.00	0.00	0.00
21XX Support Services - Students	23,364.14	23,364.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	605.75	605.75	0.00	0.00	0.00	0.00
222X Educational Media Services	85,447.16	85,447.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,913.20	123,913.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	305,612.76	305,612.76	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	28,061.50	0.00	28,061.50	0.00	0.00	0.00
25XX Support Services - Business	103,371.84	39,304.89	64,066.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	437,987.41	432,187.41	0.00	5,800.00	0.00	0.00
27XX Student Transportation Services	174,879.66	174,879.66	0.00	0.00	0.00	0.00
31XX Food Services	276,175.36	139,449.90	0.00	0.00	0.00	0.00
33XX Community Services	28,711.30	28,711.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,775.44	12,775.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,972.57	60,972.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,266.31	0.00	0.00	12,266.31	0.00	0.00
Totals	3,953,024.47	3,677,944.25	92,128.45	46,226.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,953,024.47					

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 FY2026-27 Using FY25 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	1,487,552.49	1,487,552.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	91,280.12	91,280.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15.90	15.90	0.00	0.00	0.00	0.00
222X Educational Media Services	20,071.76	20,071.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,591.69	106,591.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	167,999.20	167,999.20	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	8,451.02	0.00	8,451.02	0.00	0.00	0.00
25XX Support Services - Business	71,033.75	31,096.32	39,937.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	306,043.45	301,843.45	0.00	4,200.00	0.00	0.00
27XX Student Transportation Services	124,228.17	124,228.17	0.00	0.00	0.00	0.00
31XX Food Services	5,868.85	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70,155.82	70,155.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	198,268.33	198,268.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	76,843.70	0.00	0.00	76,843.70	0.00	0.00
Totals	2,734,404.25	2,599,103.25	48,388.45	81,043.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,734,404.25					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0056 Red Lodge Elem	Indirect/Direct	92,128.45 / 3,677,944.25	2.50%		
LE 0057 Red Lodge H S	Indirect/Direct	48,388.45 / 2,599,103.25	1.86%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0056 Red Lodge Elem	0.0088	0.0090	0.0089	0.0094	2.50%
0057 Red Lodge H S	0.0088	0.0090	0.0089	0.0094	1.86%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0056 Red Lodge Elem	0.0088	0.0090	0.0089	0.0094	
0057 Red Lodge H S	0.0088	0.0090	0.0089	0.0094	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0056 Red Lodge Elem	1.16%	
0057 Red Lodge H S	1.04%	

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

		2027	SS Reclaasified Rate
0244 Red Lodge Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.10%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,211,946.60	2,206,490.60	0.00	5,456.00	0.00	0.00
21XX Support Services - Students	144,725.41	144,725.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	75.00	75.00	0.00	0.00	0.00	0.00
222X Educational Media Services	43,802.47	43,802.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	229,263.96	229,263.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,542.15	180,542.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	159,059.33	28,568.62	130,490.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	366,101.28	366,101.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,559.18	110,559.18	0.00	0.00	0.00	0.00
31XX Food Services	171,459.46	76,956.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,043.09	42,043.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,936.37	119,936.37	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	8,964.22	0.00	0.00	0.00	8,964.22	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	8,040.41	0.00	0.00	8,040.41	0.00	0.00
9999 Undistributed	17,012.23	17,012.23	0.00	0.00	0.00	0.00
Totals	3,813,531.16	3,566,076.89	130,490.71	13,496.41	8,964.22	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,813,531.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0059 Bridger K-12 Schools	Indirect/Direct	130,490.71 / 3,566,076.89	3.66%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0059 Bridger K-12 Schools	0.0264	0.0255	0.0259	0.0264	3.66%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0059 Bridger K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0059 Bridger K-12 Schools	0.0264	0.0255	0.0259	0.0264	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0059 Bridger K-12 Schools	2.68%	

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

		2027	SS Reclaasified Rate
0245 Bridger K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.68%**	
	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 FY2026-27 Using FY25 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	1,909,627.28	1,909,627.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	69,916.23	69,916.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,665.17	4,665.17	0.00	0.00	0.00	0.00
222X Educational Media Services	63,095.83	63,095.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,397.01	107,397.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,106.12	210,106.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	92,053.65	0.00	92,053.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,468.47	212,468.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,608.73	151,608.73	0.00	0.00	0.00	0.00
31XX Food Services	217,053.56	86,392.13	0.00	4,900.00	0.00	0.00
34XX Extracurricular - Activities	4,403.64	4,403.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,959.78	39,959.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,284.25	0.00	0.00	10,284.25	0.00	0.00
Totals	3,092,639.72	2,859,640.39	92,053.65	15,184.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,092,639.72					

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 FY2026-27 Using FY25 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	925,482.37	919,362.37	0.00	6,120.00	0.00	0.00
21XX Support Services - Students	34,454.19	34,454.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	364.97	364.97	0.00	0.00	0.00	0.00
222X Educational Media Services	26,673.62	26,673.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,779.48	71,779.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,310.44	135,310.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,487.17	0.00	69,487.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	275,163.54	275,163.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,361.66	101,361.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,645.49	42,645.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,173.85	137,173.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	106,273.02	0.00	0.00	106,273.02	0.00	0.00
Totals	1,926,169.80	1,744,289.61	69,487.17	112,393.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,926,169.80					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0060 Joliet Elem	Indirect/Direct	92,053.65 / 2,859,640.39	3.22%		
LE 0061 Joliet H S	Indirect/Direct	69,487.17 / 1,744,289.61	3.98%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0060 Joliet Elem	0.0292	0.0301	0.0290	0.0292	3.22%
0061 Joliet H S	0.0292	0.0301	0.0290	0.0292	3.98%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0060 Joliet Elem	0.0292	0.0301	0.0290	0.0292	
0061 Joliet H S	0.0292	0.0301	0.0290	0.0292	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0060 Joliet Elem	2.84%	
0061 Joliet H S	2.99%	

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

		2027	SS Reclaasified Rate
0246 Joliet Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.92%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,195,786.42	1,195,786.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	300.00	300.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,139.10	1,139.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,110.83	160,110.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,706.94	52,706.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,913.71	0.00	122,913.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,555.79	200,555.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,907.76	105,907.76	0.00	0.00	0.00	0.00
31XX Food Services	72,608.52	33,007.82	0.00	0.00	0.00	0.00
33XX Community Services	8,492.75	8,492.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,480.98	13,480.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,239.08	55,239.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,001.52	0.00	0.00	4,001.52	0.00	0.00
9999 Undistributed	94.05	94.05	0.00	0.00	0.00	0.00
Totals	1,993,337.45	1,826,821.52	122,913.71	4,001.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,993,337.45					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0069 Roberts K-12 Schools	Indirect/Direct	122,913.71 / 1,826,821.52	6.73%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0069 Roberts K-12 Schools	0.0448	0.0434	0.0439	0.0448	6.73%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0069 Roberts K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0069 Roberts K-12 Schools	0.0448	0.0434	0.0439	0.0448	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0069 Roberts K-12 Schools	4.64%	

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

		2027	SS Reclaasified Rate
0253 Roberts K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.64%**	
	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 FY2026-27 Using FY25 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	1,354,363.82	1,174,346.84	0.00	180,016.98	0.00	0.00
21XX Support Services - Students	4,850.00	4,850.00	0.00	0.00	0.00	0.00
222X Educational Media Services	67,487.87	67,487.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,801.69	81,801.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,270.54	39,270.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,756.32	0.00	97,756.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	338,164.11	329,851.51	0.00	8,312.60	0.00	0.00
27XX Student Transportation Services	227,458.61	152,829.52	0.00	74,629.09	0.00	0.00
31XX Food Services	68,187.22	8,577.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,597.71	16,597.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	107,065.24	107,065.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,253.55	0.00	0.00	3,253.55	0.00	0.00
9999 Undistributed	394.28	394.28	0.00	0.00	0.00	0.00
Totals	2,406,650.96	1,983,072.49	97,756.32	266,212.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,406,650.96					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0072 Fromberg K-12	Indirect/Direct	97,756.32 / 1,983,072.49	4.93%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0072 Fromberg K-12	0.0283	0.0285	0.0302	0.0293	4.93%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0072 Fromberg K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0072 Fromberg K-12	0.0283	0.0285	0.0302	0.0293	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0072 Fromberg K-12	3.15%	

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

		2027	SS Reclaasified Rate
0255 Fromberg K-12	**Your Preliminary Rate by School System (SS) is:**	**3.15%**	
	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 FY2026-27 Using FY25 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	1,036,589.18	1,036,589.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,552.13	39,552.13	0.00	0.00	0.00	0.00
222X Educational Media Services	1,273.00	1,273.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,556.03	76,556.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,889.34	66,889.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,969.16	4,050.42	84,918.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,526.90	231,526.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,215.07	46,215.07	0.00	0.00	0.00	0.00
31XX Food Services	154,750.14	84,130.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,070.86	69,070.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,268.53	39,268.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,243.83	0.00	0.00	2,243.83	0.00	0.00
Totals	1,852,904.17	1,695,122.19	84,918.74	2,243.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,852,904.17					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0076 Belfry K-12 Schools	Indirect/Direct	84,918.74 / 1,695,122.19	5.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0076 Belfry K-12 Schools	0.0316	0.0309	0.0308	0.0322	5.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0076 Belfry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0076 Belfry K-12 Schools	0.0316	0.0309	0.0308	0.0322	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0076 Belfry K-12 Schools	3.34%	

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

		2027	SS Reclaasified Rate
0257 Belfry K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.34%**	
	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.

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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 FY2026-27 Using FY25 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	184,156.53	184,156.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,633.60	5,633.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,597.17	15,739.15	36,858.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,260.62	40,260.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,319.57	8,319.57	0.00	0.00	0.00	0.00
31XX Food Services	47,766.79	32,342.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10.98	10.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	224.38	0.00	0.00	224.38	0.00	0.00
Totals	338,969.64	286,463.25	36,858.02	224.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	338,969.64					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1231 Luther Elem	Indirect/Direct	36,858.02 / 286,463.25	12.87%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1231 Luther Elem	0.0265	0.0241	0.0302	0.0309	12.87%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1231 Luther Elem	0.0265	0.0241	0.0302	0.0309	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1231 Luther Elem	4.57%	

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

		2027	SS Reclaasified Rate
1069 Luther Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.57%**	
	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 FY2026-27 Using FY25 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	182,225.01	182,225.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,134.99	21,134.99	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,206.31	23,206.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,340.75	13,340.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,454.20	0.00	0.00	4,454.20	0.00	0.00
Totals	244,361.26	239,907.06	0.00	4,454.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	244,361.26					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0078 Hawks Home Elem	Indirect/Direct	0.00 / 239,907.06	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0078 Hawks Home Elem	0.0021	0.0023	0.0024	0.0071	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0078 Hawks Home Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0078 Hawks Home Elem	0.0021	0.0023	0.0024	0.0071	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0078 Hawks Home Elem	0.26%	

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

		2027	SS Reclaasified Rate
0259 Hawks Home Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.26%**	
	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.

** "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 FY2026-27 Using FY25 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	124,522.61	123,653.71	0.00	868.90	0.00	0.00
23XX Support Services - General Administration	6,278.45	6,278.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,999.96	0.00	7,999.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,711.12	27,612.12	0.00	4,099.00	0.00	0.00
27XX Student Transportation Services	5,376.70	5,376.70	0.00	0.00	0.00	0.00
Totals	175,888.84	162,920.98	7,999.96	4,967.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	175,888.84					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0096 Alzada Elem	Indirect/Direct	7,999.96 / 162,920.98	4.91%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0096 Alzada Elem	0.0320	0.0317	0.0325	0.0326	4.91%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0096 Alzada Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0096 Alzada Elem	0.0320	0.0317	0.0325	0.0326	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0096 Alzada Elem	3.38%	

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

		2027	SS Reclaasified Rate
0277 Alzada Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.38%**	
	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 FY2026-27 Using FY25 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	803,268.47	799,451.47	0.00	3,817.00	0.00	0.00
21XX Support Services - Students	37,683.53	37,683.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,269.33	2,269.33	0.00	0.00	0.00	0.00
222X Educational Media Services	24,442.98	24,442.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,833.66	97,833.66	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	17,151.72	0.00	17,151.72	0.00	0.00	0.00
25XX Support Services - Business	130,980.44	15,713.98	115,266.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,633.18	161,808.18	0.00	4,825.00	0.00	0.00
27XX Student Transportation Services	105,012.47	105,012.47	0.00	0.00	0.00	0.00
31XX Food Services	112,108.12	45,820.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,026.03	2,026.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,300.69	11,300.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,209.67	0.00	0.00	10,209.67	0.00	0.00
Totals	1,520,920.29	1,303,362.43	132,418.18	18,851.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,520,920.29					

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 FY2026-27 Using FY25 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	476,836.71	473,019.71	0.00	3,817.00	0.00	0.00
21XX Support Services - Students	6,716.38	6,716.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,056.64	2,056.64	0.00	0.00	0.00	0.00
222X Educational Media Services	22,290.78	22,290.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,861.60	77,861.60	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	21,054.64	0.00	13,030.65	8,023.99	0.00	0.00
25XX Support Services - Business	118,144.40	6,722.59	111,421.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,971.48	151,171.48	0.00	800.00	0.00	0.00
27XX Student Transportation Services	98,938.47	98,938.47	0.00	0.00	0.00	0.00
31XX Food Services	36,932.61	36,544.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,701.63	8,701.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,069.65	54,069.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,700.00	0.00	0.00	30,700.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	24,353.87	0.00	0.00	24,353.87	0.00	0.00
Totals	1,130,628.86	938,093.45	124,452.46	67,694.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,130,628.86					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0087 Ekalaka Elem	Indirect/Direct	132,418.18 / 1,303,362.43	10.16%		
LE 0097 Carter County H S	Indirect/Direct	124,452.46 / 938,093.45	13.27%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0087 Ekalaka Elem	0.0673	0.0641	0.0677	0.0721	10.16%
0097 Carter County H S	0.0673	0.0641	0.0677	0.0721	13.27%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0087 Ekalaka Elem	0.0673	0.0641	0.0677	0.0721	
0097 Carter County H S	0.0673	0.0641	0.0677	0.0721	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0087 Ekalaka Elem	0.0673	0.0641	0.0677	0.0721	
0097 Carter County H S	0.0673	0.0641	0.0677	0.0721	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0087 Ekalaka Elem	7.08%	
0097 Carter County H S	7.67%	

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

		2027	SS Reclaasified Rate
1052 Ekalaka Public Schools	**Your Preliminary Rate by School System (SS) is:**	**7.38%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	49,988,826.62	49,946,297.75	0.00	42,528.87	0.00	0.00
21XX Support Services - Students	6,185,222.10	6,185,222.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,133,380.97	2,133,380.97	0.00	0.00	0.00	0.00
222X Educational Media Services	1,641,596.74	1,641,596.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,830,627.10	1,812,495.19	0.00	18,131.91	0.00	0.00
24XX Support Services - School Administration	4,636,993.05	4,624,036.10	0.00	12,956.95	0.00	0.00
25XX Support Services - Business	1,972,833.54	0.00	1,939,415.19	33,418.35	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,715,671.49	7,610,923.43	0.00	104,748.06	0.00	0.00
27XX Student Transportation Services	2,634,393.72	2,634,393.72	0.00	0.00	0.00	0.00
31XX Food Services	4,996,967.72	2,411,831.81	0.00	143,225.91	0.00	0.00
32XX Enterprise Services	16,505.90	16,505.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	526,828.70	526,828.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	97.58	0.00	0.00	97.58	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	619,940.97	619,940.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,383.00	19,383.00	0.00	0.00	0.00	0.00
Totals	84,919,269.20	80,182,836.38	1,939,415.19	355,107.63	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals	84,919,269.20					

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	18,995,428.51	18,402,150.83	0.00	593,277.68	0.00	0.00
21XX Support Services - Students	3,377,443.74	3,377,443.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	366,640.21	366,640.21	0.00	0.00	0.00	0.00
222X Educational Media Services	287,185.90	287,185.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,094,061.26	1,094,061.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,994,438.29	1,994,438.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	952,782.54	0.00	931,322.76	21,459.78	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,552,478.94	4,452,895.89	0.00	99,583.05	0.00	0.00
27XX Student Transportation Services	1,375,420.92	1,375,420.92	0.00	0.00	0.00	0.00
31XX Food Services	122.13	0.00	0.00	0.00	0.00	0.00
33XX Community Services	62,376.12	62,376.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	515,552.65	515,552.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,131,397.24	1,121,232.24	0.00	10,165.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,443.08	0.00	0.00	21,443.08	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	177,905.73	177,905.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	329,909.52	18,814.00	0.00	311,095.52	0.00	0.00
Totals	35,234,586.78	33,246,117.78	931,322.76	1,057,024.11	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	35,234,586.78					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0098 Great Falls Elem	Indirect/Direct	1,939,415.19 / 80,182,836.38	2.42%		
LE 0099 Great Falls H S	Indirect/Direct	931,322.76 / 33,246,117.78	2.80%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0098 Great Falls Elem	0.0376	0.0368	0.0372	0.0377	2.42%
0099 Great Falls H S	0.0376	0.0368	0.0372	0.0377	2.80%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0098 Great Falls Elem	0.0406	0.0406	0.0417	0.0425	
0099 Great Falls H S	0.0406	0.0406	0.0417	0.0425	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0098 Great Falls Elem	0.0406	0.0406	0.0417	0.0425	
0099 Great Falls H S	0.0406	0.0406	0.0417	0.0425	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0098 Great Falls Elem	3.60%	
0099 Great Falls H S	3.67%	

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

		2027	SS Reclaasified Rate
0278 Great Falls Public Schls	**Your Preliminary Rate by School System (SS) is:**	**3.64%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,376,666.97	1,376,666.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	35,337.92	35,337.92	0.00	0.00	0.00	0.00
222X Educational Media Services	24,697.39	24,697.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,988.50	114,988.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,127.78	104,127.78	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	36,678.87	0.00	36,678.87	0.00	0.00	0.00
25XX Support Services - Business	89,367.76	16,115.39	73,252.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	333,910.83	333,910.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	190,253.47	190,253.47	0.00	0.00	0.00	0.00
31XX Food Services	268,168.34	97,603.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,133.81	19,133.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,233.98	34,233.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	321,825.88	0.00	0.00	321,825.88	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	122,375.48	0.00	0.00	122,375.48	0.00	0.00
Totals	3,071,766.98	2,347,069.64	109,931.24	444,201.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,071,766.98					

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 FY2026-27 Using FY25 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	658,315.83	658,315.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,500.40	34,500.40	0.00	0.00	0.00	0.00
222X Educational Media Services	25,361.71	25,361.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,480.39	83,480.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,169.30	76,169.30	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	77,652.28	0.00	77,652.28	0.00	0.00	0.00
25XX Support Services - Business	87,579.77	14,182.37	73,397.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	306,232.96	306,232.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	207,731.27	207,731.27	0.00	0.00	0.00	0.00
31XX Food Services	39,313.19	24,313.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,207.04	36,207.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	122,094.77	122,094.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,481.05	0.00	0.00	19,481.05	0.00	0.00
Totals	1,774,119.96	1,588,589.23	151,049.68	19,481.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,774,119.96					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0101 Cascade Elem	Indirect/Direct	109,931.24 / 2,347,069.64	4.68%		
LE 0102 Cascade H S	Indirect/Direct	151,049.68 / 1,588,589.23	9.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0101 Cascade Elem	0.0366	0.0382	0.0402	0.0427	4.68%
0102 Cascade H S	0.0366	0.0382	0.0402	0.0427	9.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0101 Cascade Elem	0.0366	0.0000	0.0000	0.0000	
0102 Cascade H S	0.0366	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0101 Cascade Elem	0.0366	0.0382	0.0402	0.0427	
0102 Cascade H S	0.0366	0.0382	0.0402	0.0427	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0101 Cascade Elem	3.89%	
0102 Cascade H S	4.80%	

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

		2027	SS Reclaasified Rate
0280 Cascade Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.35%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,776,685.00	1,776,685.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	419.85	419.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	600.00	600.00	0.00	0.00	0.00	0.00
222X Educational Media Services	76,872.05	76,872.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,560.14	100,560.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,547.43	101,547.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,297.37	0.00	62,297.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	270,805.63	194,290.51	0.00	76,515.12	0.00	0.00
27XX Student Transportation Services	195,700.61	195,700.61	0.00	0.00	0.00	0.00
31XX Food Services	209,336.84	67,213.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,752.45	10,752.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,354.84	42,354.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	29,648.77	0.00	0.00	29,648.77	0.00	0.00
9999 Undistributed	1,000.00	1,000.00	0.00	0.00	0.00	0.00
Totals	2,878,580.98	2,567,996.62	62,297.37	106,163.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,878,580.98					

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 FY2026-27 Using FY25 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	540,155.10	540,155.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	123.83	123.83	0.00	0.00	0.00	0.00
222X Educational Media Services	71,285.43	71,285.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,648.02	88,648.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	100,934.69	100,934.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,585.73	0.00	47,585.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,156.13	175,849.00	0.00	76,307.13	0.00	0.00
27XX Student Transportation Services	189,967.86	189,967.86	0.00	0.00	0.00	0.00
31XX Food Services	31,178.31	31,052.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,459.36	32,459.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,571.31	94,571.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	29,648.79	0.00	0.00	29,648.79	0.00	0.00
Totals	1,478,714.56	1,325,047.25	47,585.73	105,955.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,478,714.56					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0104 Centerville Elem	Indirect/Direct	62,297.37 / 2,567,996.62	2.43%		
LE 0105 Centerville H S	Indirect/Direct	47,585.73 / 1,325,047.25	3.59%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0104 Centerville Elem	0.0207	0.0187	0.0204	0.0211	2.43%
0105 Centerville H S	0.0207	0.0187	0.0204	0.0211	3.59%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0104 Centerville Elem	0.0000	0.0000	0.0000	0.0000	
0105 Centerville H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0104 Centerville Elem	0.0207	0.0187	0.0204	0.0211	
0105 Centerville H S	0.0207	0.0187	0.0204	0.0211	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0104 Centerville Elem	2.00%	
0105 Centerville H S	2.22%	

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

		2027	SS Reclaasified Rate
0282 Centerville Public Schls	**Your Preliminary Rate by School System (SS) is:**	**2.11%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,626,652.60	1,626,652.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,136.09	1,136.09	0.00	0.00	0.00	0.00
222X Educational Media Services	6,026.51	6,026.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,469.05	163,469.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,473.29	116,473.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,100.55	9,956.59	41,143.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	405,250.36	322,166.67	0.00	83,083.69	0.00	0.00
27XX Student Transportation Services	113,290.14	113,290.14	0.00	0.00	0.00	0.00
31XX Food Services	251,449.25	136,956.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,135.59	17,135.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	225,072.47	0.00	0.00	225,072.47	0.00	0.00
Totals	2,977,055.90	2,513,263.11	41,143.96	308,156.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,977,055.90					

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 FY2026-27 Using FY25 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	737,335.77	737,335.77	0.00	0.00	0.00	0.00
222X Educational Media Services	1,046.84	1,046.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,732.91	116,732.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,953.55	84,953.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,478.51	9,956.59	49,521.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	317,347.20	252,471.71	0.00	64,875.49	0.00	0.00
27XX Student Transportation Services	113,530.74	113,530.74	0.00	0.00	0.00	0.00
31XX Food Services	25,000.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,566.94	16,566.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,533.05	124,533.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	176,338.17	0.00	0.00	176,338.17	0.00	0.00
Totals	1,772,863.68	1,457,128.10	49,521.92	241,213.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,772,863.68					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0112 Belt Elem	Indirect/Direct	41,143.96 / 2,513,263.11	1.64%		
LE 0113 Belt H S	Indirect/Direct	49,521.92 / 1,457,128.10	3.40%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0112 Belt Elem	0.0149	0.0159	0.0184	0.0169	1.64%
0113 Belt H S	0.0149	0.0159	0.0184	0.0169	3.40%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0112 Belt Elem	0.0149	0.0159	0.0184	0.0169	
0113 Belt H S	0.0149	0.0159	0.0184	0.0169	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0112 Belt Elem	1.57%	
0113 Belt H S	1.90%	

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

		2027	SS Reclaasified Rate
0289 Belt Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.74%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,054,262.10	1,054,262.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,546.51	16,546.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,908.00	12,908.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,601.96	3,601.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,508.72	107,508.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,390.57	174,390.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,836.46	5,475.01	80,361.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,875.68	235,875.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,765.13	57,765.13	0.00	0.00	0.00	0.00
31XX Food Services	174,275.37	72,829.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,243.22	4,243.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,759.68	14,759.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	24,949.40	0.00	0.00	24,949.40	0.00	0.00
Totals	1,966,922.80	1,760,166.39	80,361.45	24,949.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,966,922.80					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0127 Vaughn Elem	Indirect/Direct	80,361.45 / 1,760,166.39	4.57%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0127 Vaughn Elem	0.0295	0.0296	0.0305	0.0308	4.57%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0127 Vaughn Elem	0.0000	0.0296	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0127 Vaughn Elem	0.0295	0.0296	0.0305	0.0308	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0127 Vaughn Elem	3.16%	

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

		2027	SS Reclaasified Rate
0301 Vaughn Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.16%**	
	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.

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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 FY2026-27 Using FY25 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	1,067,839.87	1,067,839.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,876.39	63,876.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,425.62	149,425.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,113.78	12,103.30	91,010.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,044.77	115,044.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,576.38	44,576.38	0.00	0.00	0.00	0.00
31XX Food Services	61,272.26	32,134.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	173.03	173.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	23,924.06	0.00	0.00	23,924.06	0.00	0.00
Totals	1,629,246.16	1,485,174.09	91,010.48	23,924.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,629,246.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0131 Ulm Elem	Indirect/Direct	91,010.48 / 1,485,174.09	6.13%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0131 Ulm Elem	0.0479	0.0470	0.0460	0.0450	6.13%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0131 Ulm Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0131 Ulm Elem	0.0479	0.0470	0.0460	0.0450	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0131 Ulm Elem	4.70%	

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

		2027	SS Reclaasified Rate
0305 Ulm Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.70%**	
	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.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	782,349.81	772,424.82	0.00	9,924.99	0.00	0.00
21XX Support Services - Students	36,310.18	36,310.18	0.00	0.00	0.00	0.00
222X Educational Media Services	6,794.62	6,794.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,542.19	100,542.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,681.36	130,681.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,664.35	0.00	133,664.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	223,064.63	212,171.59	0.00	10,893.04	0.00	0.00
27XX Student Transportation Services	325,639.24	195,606.49	0.00	130,032.75	0.00	0.00
31XX Food Services	105,621.80	105,432.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,466.06	15,466.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	155,864.17	155,864.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	108,800.66	0.00	0.00	108,800.66	0.00	0.00
9999 Undistributed	850.33	850.33	0.00	0.00	0.00	0.00
Totals	2,125,649.40	1,732,144.44	133,664.35	259,651.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,125,649.40					

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 FY2026-27 Using FY25 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	1,366,461.11	1,356,336.11	0.00	10,125.00	0.00	0.00
21XX Support Services - Students	105,736.60	105,736.60	0.00	0.00	0.00	0.00
222X Educational Media Services	21,736.90	21,736.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,700.83	86,700.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,377.62	65,377.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,233.85	0.00	163,233.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	278,333.91	278,333.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	283,893.57	207,182.50	0.00	76,711.07	0.00	0.00
31XX Food Services	222,866.68	107,919.51	0.00	7,500.00	0.00	0.00
34XX Extracurricular - Activities	6,459.59	6,459.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,081.72	38,081.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	140,072.85	0.00	0.00	140,072.85	0.00	0.00
9999 Undistributed	218.61	218.61	0.00	0.00	0.00	0.00
Totals	2,779,173.84	2,274,083.90	163,233.85	234,408.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,779,173.84					

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0118 Simms H S	Indirect/Direct	133,664.35 / 1,732,144.44	7.72%		
LE 1225 Sun River Valley Elem	Indirect/Direct	163,233.85 / 2,274,083.90	7.18%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0118 Simms H S	0.0410	0.0425	0.0432	0.0456	7.72%
1225 Sun River Valley Elem	0.0410	0.0425	0.0432	0.0456	7.18%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0118 Simms H S	0.0410	0.0000	0.0000	0.0000	
1225 Sun River Valley Elem	0.0410	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0118 Simms H S	0.0410	0.0425	0.0432	0.0456	
1225 Sun River Valley Elem	0.0410	0.0425	0.0432	0.0456	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0118 Simms H S	4.74%	
1225 Sun River Valley Elem	4.64%	

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

		2027	SS Reclaasified Rate
1067 Sun River Valley Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**4.69%**	
	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 FY2026-27 Using FY25 Expenditures

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,423,397.66	1,417,909.66	0.00	5,488.00	0.00	0.00
21XX Support Services - Students	34,265.37	34,265.37	0.00	0.00	0.00	0.00
222X Educational Media Services	187,503.06	187,503.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,660.31	83,660.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,135.91	169,135.91	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	18,310.19	0.00	10,825.00	7,485.19	0.00	0.00
25XX Support Services - Business	156,272.22	0.00	147,263.15	9,009.07	0.00	0.00
26XX Operation and Maintenance of Plant Services	310,364.64	235,808.74	0.00	74,555.90	0.00	0.00
27XX Student Transportation Services	64,805.37	64,805.37	0.00	0.00	0.00	0.00
31XX Food Services	193,052.81	65,606.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,696.14	8,696.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,242.45	62,242.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,070.56	0.00	0.00	14,070.56	0.00	0.00
Totals	2,725,776.69	2,329,633.38	158,088.15	110,608.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,725,776.69					

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 FY2026-27 Using FY25 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	728,755.39	708,762.45	0.00	19,992.94	0.00	0.00
21XX Support Services - Students	67,010.55	67,010.55	0.00	0.00	0.00	0.00
222X Educational Media Services	50,412.32	50,412.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,452.34	158,452.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,110.09	39,110.09	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	15,740.13	0.00	10,750.00	4,990.13	0.00	0.00
25XX Support Services - Business	180,099.40	36,707.93	137,385.42	6,006.05	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,862.59	198,862.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	873,883.90	343,392.40	0.00	530,491.50	0.00	0.00
31XX Food Services	9,015.68	663.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,602.18	45,602.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	171,875.57	171,875.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,000.00	0.00	0.00	31,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,991.60	0.00	0.00	1,991.60	0.00	0.00
Totals	2,571,811.74	1,820,851.97	148,135.42	594,472.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,571,811.74					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0133 Fort Benton Elem	Indirect/Direct	158,088.15 / 2,329,633.38	6.79%		
LE 0134 Fort Benton H S	Indirect/Direct	148,135.42 / 1,820,851.97	8.14%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0133 Fort Benton Elem	0.0407	0.0421	0.0440	0.0459	6.79%
0134 Fort Benton H S	0.0407	0.0421	0.0440	0.0459	8.14%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0133 Fort Benton Elem	0.0407	0.0421	0.0440	0.0459	
0134 Fort Benton H S	0.0407	0.0421	0.0440	0.0459	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0133 Fort Benton Elem	4.57%	
0134 Fort Benton H S	4.83%	

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

		2027	SS Reclaasified Rate
0307 Fort Benton Public Schls	**Your Preliminary Rate by School System (SS) is:**	**4.70%**	
	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 FY2026-27 Using FY25 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.

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,688,551.64	1,678,539.24	0.00	10,012.40	0.00	0.00
21XX Support Services - Students	52,640.62	52,640.62	0.00	0.00	0.00	0.00
222X Educational Media Services	17,889.21	17,889.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	241,151.38	241,151.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,248.11	116,248.11	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	18,000.00	18,000.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,869.00	8,521.70	88,347.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	379,442.97	308,453.68	0.00	70,989.29	0.00	0.00
27XX Student Transportation Services	435,598.16	256,899.16	0.00	178,699.00	0.00	0.00
31XX Food Services	320,433.80	130,807.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,351.24	18,351.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	114,777.88	114,777.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,761.42	0.00	0.00	5,761.42	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,856.57	0.00	0.00	10,856.57	0.00	0.00
Totals	3,516,572.00	2,962,279.66	88,347.30	276,318.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,516,572.00					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0138 Big Sandy K-12	Indirect/Direct	88,347.30 / 2,962,279.66	2.98%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0138 Big Sandy K-12	0.0207	0.0212	0.0232	0.0218	2.98%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0138 Big Sandy K-12	0.0207	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0138 Big Sandy K-12	0.0207	0.0212	0.0232	0.0218	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0138 Big Sandy K-12	2.22%	

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

		2027	SS Reclaasified Rate
0310 Big Sandy Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.22%**	
	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 FY2026-27 Using FY25 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	1,025,303.98	1,025,303.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	200,700.05	200,700.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,277.55	21,025.15	57,252.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	282,744.97	282,744.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	205,846.65	205,846.65	0.00	0.00	0.00	0.00
31XX Food Services	166,507.42	107,649.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	39,166.62	39,166.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,647.83	88,647.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,851.84	0.00	0.00	1,851.84	0.00	0.00
Totals	2,089,046.91	1,971,084.65	57,252.40	1,851.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,089,046.91					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0146 Highwood K-12	Indirect/Direct	57,252.40 / 1,971,084.65	2.90%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0146 Highwood K-12	0.0237	0.0245	0.0249	0.0245	2.90%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0146 Highwood K-12	0.0237	0.0000	0.0000	0.0245	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0146 Highwood K-12	0.0237	0.0245	0.0249	0.0245	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0146 Highwood K-12	2.41%	

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

		2027	SS Reclaasified Rate
0317 Highwood Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.41%**	
	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 FY2026-27 Using FY25 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	793,883.27	793,883.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	53,940.27	53,940.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,966.65	1,966.65	0.00	0.00	0.00	0.00
222X Educational Media Services	2,726.42	2,726.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	230,528.19	230,528.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,069.52	42,069.52	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	69,547.57	0.00	69,547.57	0.00	0.00	0.00
25XX Support Services - Business	108,940.06	18,510.75	90,429.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	310,988.21	310,988.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	143,856.41	99,210.36	0.00	44,646.05	0.00	0.00
31XX Food Services	77,034.29	47,656.33	0.00	8,520.00	0.00	0.00
34XX Extracurricular - Activities	12,871.03	12,871.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,246.58	19,246.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	30,387.97	0.00	0.00	30,387.97	0.00	0.00
Totals	1,897,986.44	1,633,597.58	159,976.88	83,554.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,897,986.44					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0154 Geraldine K-12	Indirect/Direct	159,976.88 / 1,633,597.58	9.79%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0154 Geraldine K-12	0.0319	0.0367	0.0378	0.0414	9.79%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0154 Geraldine K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0154 Geraldine K-12	0.0319	0.0367	0.0378	0.0414	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0154 Geraldine K-12	4.67%	

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

		2027	SS Reclaasified Rate
0324 Geraldine Public Schools	**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.

** "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 FY2026-27 Using FY25 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	103,542.81	103,542.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	268.93	268.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,465.37	0.00	27,465.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,330.88	28,330.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,287.14	0.00	0.00	2,287.14	0.00	0.00
Totals	161,895.13	132,142.62	27,465.37	2,287.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	161,895.13					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0161 Knees Elem	Indirect/Direct	27,465.37 / 132,142.62	20.78%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0161 Knees Elem	0.0732	0.0478	0.0474	0.0683	20.78%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0161 Knees Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0161 Knees Elem	0.0732	0.0478	0.0474	0.0683	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0161 Knees Elem	8.45%	

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

		2027	SS Reclaasified Rate
0331 Knees Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.45%**	
	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.

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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 FY2026-27 Using FY25 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	98,385.50	98,385.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,980.79	11,980.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,366.94	20,366.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	940.55	0.00	940.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,683.15	16,683.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,058.43	0.00	0.00	2,058.43	0.00	0.00
Totals	150,415.36	147,416.38	940.55	2,058.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	150,415.36					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0171 Benton Lake Elem	Indirect/Direct	940.55 / 147,416.38	0.64%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0171 Benton Lake Elem	0.0205	0.0164	0.0152	0.0142	0.64%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0171 Benton Lake Elem	0.0205	0.0164	0.0152	0.0142	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0171 Benton Lake Elem	1.38%	

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

		2027	SS Reclaasified Rate
0341 Benton Lake 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 FY2026-27 Using FY25 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	6,506,669.12	6,506,669.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	946,143.78	946,143.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	50,300.46	50,300.46	0.00	0.00	0.00	0.00
222X Educational Media Services	268,234.33	268,234.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	194,918.17	194,918.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	970,946.37	970,946.37	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	59,826.43	0.00	59,826.43	0.00	0.00	0.00
25XX Support Services - Business	189,784.84	0.00	189,784.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	984,321.14	984,321.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	111,087.37	111,087.37	0.00	0.00	0.00	0.00
31XX Food Services	604,900.40	226,553.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,430.95	18,430.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,049.46	110,049.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	605,570.81	0.00	0.00	605,570.81	0.00	0.00
Totals	11,621,183.63	10,387,654.79	249,611.27	605,570.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,621,183.63					

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 FY2026-27 Using FY25 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	2,735,118.14	2,735,118.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	438,485.27	438,485.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	64,793.77	64,793.77	0.00	0.00	0.00	0.00
222X Educational Media Services	73,974.13	73,974.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,749.91	132,749.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	439,614.95	439,614.95	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	72,457.37	0.00	72,457.37	0.00	0.00	0.00
25XX Support Services - Business	124,545.99	0.00	124,545.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	760,786.13	760,786.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	236,885.59	236,885.59	0.00	0.00	0.00	0.00
31XX Food Services	18,638.32	7,774.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	87,180.11	87,180.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	332,357.44	332,357.44	0.00	0.00	0.00	0.00
Totals	5,517,587.12	5,309,719.76	197,003.36	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	5,517,587.12					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0172 Miles City Elem	Indirect/Direct	249,611.27 / 10,387,654.79	2.40%		
LE 0192 Custer County H S	Indirect/Direct	197,003.36 / 5,309,719.76	3.71%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0172 Miles City Elem	0.0182	0.0187	0.0192	0.0194	2.40%
0192 Custer County H S	0.0182	0.0187	0.0192	0.0194	3.71%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0172 Miles City Elem	0.0182	0.0187	0.0192	0.0194	
0192 Custer County H S	0.0182	0.0187	0.0192	0.0194	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0172 Miles City Elem	1.89%	
0192 Custer County H S	2.14%	

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

		2027	SS Reclaasified Rate
0342 Miles City 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	397,150.23	397,150.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,046.50	4,046.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,442.74	7,442.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,992.31	0.00	30,992.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,828.64	123,515.64	0.00	6,313.00	0.00	0.00
27XX Student Transportation Services	277.38	277.38	0.00	0.00	0.00	0.00
31XX Food Services	36,956.57	8,300.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	66,767.71	0.00	0.00	66,767.71	0.00	0.00
Totals	673,462.08	540,733.17	30,992.31	73,080.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	673,462.08					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0173 Kircher Elem	Indirect/Direct	30,992.31 / 540,733.17	5.73%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0173 Kircher Elem	0.0534	0.0535	0.0498	0.0515	5.73%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0173 Kircher Elem	0.0534	0.0535	0.0498	0.0515	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0173 Kircher Elem	0.0534	0.0535	0.0498	0.0515	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0173 Kircher Elem	5.04%	

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

		2027	SS Reclaasified Rate
0343 Kircher Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.04%**	
	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 FY2026-27 Using FY25 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	91,837.74	91,837.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,187.30	2,187.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	926.00	926.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	54.00	0.00	54.00	0.00	0.00	0.00
25XX Support Services - Business	19,629.70	0.00	19,629.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,001.41	15,001.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,776.24	4,776.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,932.57	0.00	0.00	2,932.57	0.00	0.00
Totals	137,344.96	114,728.69	19,683.70	2,932.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	137,344.96					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0177 Trail Creek Elem	Indirect/Direct	19,683.70 / 114,728.69	17.16%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0177 Trail Creek Elem	0.0896	0.0863	0.1071	0.1175	17.16%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0177 Trail Creek Elem	0.0896	0.0863	0.1071	0.1175	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0177 Trail Creek Elem	10.87%	

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

		2027	SS Reclaasified Rate
0347 Trail Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.87%**	
	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 FY2026-27 Using FY25 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	312,433.24	312,433.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,008.96	2,008.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,756.42	0.00	26,756.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,731.19	67,731.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,789.54	69,789.54	0.00	0.00	0.00	0.00
31XX Food Services	45,013.38	24,611.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	36,651.20	0.00	0.00	36,651.20	0.00	0.00
Totals	560,383.93	476,574.84	26,756.42	36,651.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	560,383.93					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0187 Kinsey Elem	Indirect/Direct	26,756.42 / 476,574.84	5.61%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0187 Kinsey Elem	0.0381	0.0382	0.0384	0.0388	5.61%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0187 Kinsey Elem	0.0381	0.0382	0.0384	0.0388	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0187 Kinsey Elem	3.98%	

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

		2027	SS Reclaasified Rate
0357 Kinsey Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.98%**	
	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.

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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 FY2026-27 Using FY25 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	68,129.41	68,129.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,619.50	1,619.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	926.00	926.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,648.00	0.00	3,648.00	0.00	0.00	0.00
25XX Support Services - Business	14,079.69	0.00	14,079.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,839.65	9,839.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	228.20	228.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,000.00	0.00	0.00	14,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,547.71	0.00	0.00	4,547.71	0.00	0.00
Totals	117,018.16	80,742.76	17,727.69	18,547.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	117,018.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0189 S Y Elem	Indirect/Direct	17,727.69 / 80,742.76	21.96%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0189 S Y Elem	0.0620	0.0654	0.0978	0.0919	21.96%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0189 S Y Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0189 S Y Elem	0.0620	0.0654	0.0978	0.0919	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0189 S Y Elem	10.20%	

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

		2027	SS Reclaasified Rate
0359 S Y Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.20%**	
	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.

** "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 FY2026-27 Using FY25 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	1,856,576.30	1,828,863.30	0.00	27,713.00	0.00	0.00
21XX Support Services - Students	81,897.33	81,897.33	0.00	0.00	0.00	0.00
222X Educational Media Services	91,618.82	91,618.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	274,726.88	274,726.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	180,927.27	180,927.27	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	59,278.85	0.00	44,927.43	14,351.42	0.00	0.00
25XX Support Services - Business	89,234.35	14,486.70	74,747.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	402,937.34	387,942.34	0.00	14,995.00	0.00	0.00
27XX Student Transportation Services	400,754.68	400,754.68	0.00	0.00	0.00	0.00
31XX Food Services	219,871.94	103,387.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,230.84	41,230.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,135.28	135,135.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	110,962.09	0.00	0.00	110,962.09	0.00	0.00
Totals	3,945,151.97	3,540,970.93	119,675.08	168,021.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,945,151.97					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0194 Scobey K-12 Schools	Indirect/Direct	119,675.08 / 3,540,970.93	3.38%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0194 Scobey K-12 Schools	0.0177	0.0182	0.0189	0.0201	3.38%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0194 Scobey K-12 Schools	0.0177	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0194 Scobey K-12 Schools	0.0177	0.0182	0.0189	0.0201	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0194 Scobey K-12 Schools	2.07%	

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

		2027	SS Reclaasified Rate
0363 Scobey K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.07%**	
	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.

** "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 FY2026-27 Using FY25 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	5,642,342.07	5,642,342.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	575,704.85	575,704.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	363,609.22	363,609.22	0.00	0.00	0.00	0.00
222X Educational Media Services	119,247.89	119,247.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,046.95	159,046.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	758,822.06	758,822.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	161,272.40	0.00	161,272.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	757,728.01	757,728.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	445,817.19	445,817.19	0.00	0.00	0.00	0.00
31XX Food Services	640,248.89	279,430.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,885.59	90,885.59	0.00	0.00	0.00	0.00
9999 Undistributed	11,677.32	11,677.32	0.00	0.00	0.00	0.00
Totals	9,726,402.44	9,204,311.74	161,272.40	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	9,726,402.44					

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 FY2026-27 Using FY25 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	2,175,951.93	2,175,951.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	267,413.69	267,413.69	0.00	0.00	0.00	0.00
222X Educational Media Services	191,183.55	191,183.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,412.11	120,412.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	483,135.87	474,150.87	0.00	8,985.00	0.00	0.00
25XX Support Services - Business	153,030.34	0.00	153,030.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	493,348.41	493,348.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	240,909.23	240,909.23	0.00	0.00	0.00	0.00
31XX Food Services	70,000.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,149.45	58,149.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	269,260.43	269,260.43	0.00	0.00	0.00	0.00
Totals	4,522,795.01	4,290,779.67	153,030.34	8,985.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,522,795.01					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0206 Glendive Elem	Indirect/Direct	161,272.40 / 9,204,311.74	1.75%		
LE 0207 Dawson H S	Indirect/Direct	153,030.34 / 4,290,779.67	3.57%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0206 Glendive Elem	0.0087	0.0088	0.0095	0.0096	1.75%
0207 Dawson H S	0.0087	0.0088	0.0095	0.0096	3.57%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0206 Glendive Elem	0.0087	0.0000	0.0000	0.0000	
0207 Dawson H S	0.0087	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0206 Glendive Elem	0.0087	0.0088	0.0095	0.0096	
0207 Dawson H S	0.0087	0.0088	0.0095	0.0096	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0206 Glendive Elem	1.03%	
0207 Dawson H S	1.37%	

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

		2027	SS Reclaasified Rate
0373 Glendive Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.20%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	96,865.64	96,865.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	166.31	166.31	0.00	0.00	0.00	0.00
222X Educational Media Services	2,193.09	2,193.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,651.24	36,651.24	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,572.99	25,572.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,980.38	0.00	0.00	2,980.38	0.00	0.00
Totals	164,429.65	161,449.27	0.00	2,980.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	164,429.65					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0215 Bloomfield Elem	Indirect/Direct	0.00 / 161,449.27	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0215 Bloomfield Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	115,381.88	115,381.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	649.11	649.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	892.00	892.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	932.44	932.44	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
25XX Support Services - Business	24,803.70	0.00	24,803.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,001.48	22,001.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,055.90	2,055.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,335.94	0.00	0.00	2,335.94	0.00	0.00
Totals	173,052.45	141,912.81	28,803.70	2,335.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	173,052.45					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0216 Lindsay Elem	Indirect/Direct	28,803.70 / 141,912.81	20.30%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0216 Lindsay Elem	0.1030	0.1030	0.1083	0.1190	20.30%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0216 Lindsay Elem	0.1030	0.1030	0.1083	0.1190	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0216 Lindsay Elem	12.09%	

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

		2027	SS Reclaasified Rate
0382 Lindsay Elementary	**Your Preliminary Rate by School System (SS) is:**	**12.09%**	
	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.

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 FY2026-27 Using FY25 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	593,897.67	593,897.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,036.00	2,036.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,234.00	2,234.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,759.00	103,759.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,085.00	10,085.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	23,684.00	0.00	23,684.00	0.00	0.00	0.00
25XX Support Services - Business	77,197.00	19,605.00	57,592.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,418.00	113,418.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,122.00	67,122.00	0.00	0.00	0.00	0.00
31XX Food Services	14,144.00	12,559.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,939.00	6,939.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,678.48	57,678.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	37,425.00	0.00	0.00	37,425.00	0.00	0.00
Totals	1,109,619.15	989,333.15	81,276.00	37,425.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,109,619.15					

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 FY2026-27 Using FY25 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	303,170.32	303,170.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,449.00	19,449.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,161.00	1,161.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,649.00	107,649.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,526.00	11,526.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,453.00	0.00	14,453.00	0.00	0.00	0.00
25XX Support Services - Business	88,954.00	19,490.00	69,464.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,931.00	184,981.00	0.00	4,950.00	0.00	0.00
27XX Student Transportation Services	31,861.00	31,861.00	0.00	0.00	0.00	0.00
31XX Food Services	90,128.00	39,508.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,257.84	15,257.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,215.10	142,215.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	27,873.00	0.00	0.00	27,873.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	25,759.00	0.00	0.00	25,759.00	0.00	0.00
Totals	1,069,387.26	876,268.26	83,917.00	58,582.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,069,387.26					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0227 Richey Elem	Indirect/Direct	81,276.00 / 989,333.15	8.22%		
LE 0228 Richey H S	Indirect/Direct	83,917.00 / 876,268.26	9.58%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0227 Richey Elem	0.0393	0.0421	0.0445	0.0509	8.22%
0228 Richey H S	0.0393	0.0421	0.0445	0.0509	9.58%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0227 Richey Elem	0.0393	0.0421	0.0445	0.0509	
0228 Richey H S	0.0393	0.0421	0.0445	0.0509	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0227 Richey Elem	4.92%	
0228 Richey H S	5.18%	

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

		2027	SS Reclaasified Rate
0393 Richey Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.05%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	174,517.22	174,517.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,262.68	2,262.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,356.52	6,356.52	0.00	0.00	0.00	0.00
222X Educational Media Services	1,652.14	1,652.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,584.46	35,584.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,371.76	1,371.76	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,191.50	33,191.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,748.26	1,748.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	77,681.68	0.00	0.00	77,681.68	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,231.58	0.00	0.00	5,231.58	0.00	0.00
Totals	339,597.80	256,684.54	0.00	82,913.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	339,597.80					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1193 Deer Creek Elem	Indirect/Direct	0.00 / 256,684.54	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1193 Deer Creek Elem	0.00%	

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

		2027	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.

** "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 FY2026-27 Using FY25 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	6,152,572.30	6,152,572.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	861,091.36	861,091.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	171,307.10	171,307.10	0.00	0.00	0.00	0.00
222X Educational Media Services	217,697.37	217,697.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	311,059.95	311,059.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	590,720.67	590,720.67	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	112,284.84	0.00	112,284.84	0.00	0.00	0.00
25XX Support Services - Business	261,519.71	33,025.60	228,494.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	711,501.40	711,501.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	252,740.67	252,740.67	0.00	0.00	0.00	0.00
31XX Food Services	852,294.54	385,131.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,892.00	4,892.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,096.86	48,096.86	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	44,491.00	44,491.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	210,801.00	0.00	0.00	210,801.00	0.00	0.00
Totals	10,803,070.77	9,784,327.56	340,778.95	210,801.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,803,070.77					

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 FY2026-27 Using FY25 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	1,979,654.94	1,979,654.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	445,826.50	445,826.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,254.85	15,254.85	0.00	0.00	0.00	0.00
222X Educational Media Services	41,292.54	41,292.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	315,753.29	315,753.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	268,768.64	268,768.64	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	46,282.85	0.00	46,282.85	0.00	0.00	0.00
25XX Support Services - Business	129,744.50	14,008.26	115,736.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	391,644.59	391,644.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	236,005.58	236,005.58	0.00	0.00	0.00	0.00
31XX Food Services	11,416.85	11,341.64	0.00	0.00	0.00	0.00
33XX Community Services	895.00	895.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,853.00	19,853.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	219,572.45	219,572.45	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	47,714.00	47,714.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	75,000.00	0.00	0.00	75,000.00	0.00	0.00
9999 Undistributed	8,479.90	8,479.90	0.00	0.00	0.00	0.00
Totals	4,253,159.48	4,016,065.18	162,019.09	75,000.00	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,253,159.48					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0236 Anaconda Elem	Indirect/Direct	340,778.95 / 9,784,327.56	3.48%		
LE 0237 Anaconda H S	Indirect/Direct	162,019.09 / 4,016,065.18	4.03%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0236 Anaconda Elem	0.0417	0.0399	0.0381	0.0364	3.48%
0237 Anaconda H S	0.0417	0.0399	0.0381	0.0364	4.03%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0236 Anaconda Elem	0.0417	0.0399	0.0381	0.0364	
0237 Anaconda H S	0.0417	0.0399	0.0381	0.0364	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0236 Anaconda Elem	0.0417	0.0399	0.0381	0.0364	
0237 Anaconda H S	0.0417	0.0399	0.0381	0.0364	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0236 Anaconda Elem	3.63%	
0237 Anaconda H S	3.73%	

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

		2027	SS Reclaasified Rate
0401 Anaconda Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.68%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	4,493,425.50	4,444,775.50	0.00	48,650.00	0.00	0.00
21XX Support Services - Students	230,080.97	230,080.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,496.92	5,496.92	0.00	0.00	0.00	0.00
222X Educational Media Services	171,140.14	171,140.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	382,104.91	382,104.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	819,361.90	819,361.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	174,747.94	16,428.55	158,319.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	779,508.66	779,508.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	396,937.21	396,937.21	0.00	0.00	0.00	0.00
31XX Food Services	369,634.12	198,380.99	0.00	0.00	0.00	0.00
33XX Community Services	84,926.44	84,926.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	126,800.71	126,800.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	476,309.59	476,309.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	50,716.41	0.00	0.00	50,716.41	0.00	0.00
Totals	8,561,191.42	8,132,252.49	158,319.39	99,366.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,561,191.42					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0244 Baker K-12 Schools	Indirect/Direct	158,319.39 / 8,132,252.49	1.95%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0244 Baker K-12 Schools	0.0165	0.0163	0.0174	0.0166	1.95%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0244 Baker K-12 Schools	0.0165	0.0163	0.0174	0.0166	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0244 Baker K-12 Schools	0.0165	0.0163	0.0174	0.0166	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0244 Baker K-12 Schools	1.64%	

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

		2027	SS Reclaasified Rate
0407 Baker K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.64%**	
	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 FY2026-27 Using FY25 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	1,653,678.99	1,653,678.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	84,366.71	84,366.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,498.00	4,498.00	0.00	0.00	0.00	0.00
222X Educational Media Services	19,688.92	19,688.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,473.18	154,473.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	244,885.44	244,885.44	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	62,231.38	0.00	62,231.38	0.00	0.00	0.00
25XX Support Services - Business	122,226.71	25,845.48	96,381.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	215,043.50	215,043.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	316,327.25	173,067.25	0.00	143,260.00	0.00	0.00
31XX Food Services	154,157.96	90,787.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,733.04	28,733.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,719.15	121,719.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,591.62	0.00	0.00	11,591.62	0.00	0.00
9999 Undistributed	21,131.80	21,131.80	0.00	0.00	0.00	0.00
Totals	3,214,753.65	2,837,918.80	158,612.61	154,851.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,214,753.65					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0256 Plevna K-12 Schools	Indirect/Direct	158,612.61 / 2,837,918.80	5.59%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0256 Plevna K-12 Schools	0.0277	0.0309	0.0344	0.0324	5.59%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0256 Plevna K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0256 Plevna K-12 Schools	0.0277	0.0309	0.0344	0.0324	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0256 Plevna K-12 Schools	3.44%	

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

		2027	SS Reclaasified Rate
0418 Plevna K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.44%**	
	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 FY2026-27 Using FY25 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	5,680,562.96	5,680,562.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	115,280.10	115,280.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,932.10	30,932.10	0.00	0.00	0.00	0.00
222X Educational Media Services	242,008.52	242,008.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	248,763.74	248,763.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	847,814.24	847,814.24	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	165,627.81	0.00	165,627.81	0.00	0.00	0.00
25XX Support Services - Business	327,430.68	58,245.94	269,184.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,147,160.41	1,124,680.41	0.00	22,480.00	0.00	0.00
27XX Student Transportation Services	592,282.25	482,730.60	0.00	109,551.65	0.00	0.00
31XX Food Services	778,616.26	388,234.45	0.00	6,500.00	0.00	0.00
33XX Community Services	1,689.40	1,689.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,111.44	12,111.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,958.30	79,958.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,395.00	0.00	0.00	18,395.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	21,270.36	0.00	0.00	21,270.36	0.00	0.00
Totals	10,309,903.57	9,313,012.20	434,812.55	178,197.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,309,903.57					

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 FY2026-27 Using FY25 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	2,288,611.58	2,288,611.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	112,015.99	112,015.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,206.06	9,206.06	0.00	0.00	0.00	0.00
222X Educational Media Services	141,824.96	141,824.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,303.84	103,303.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	438,473.96	438,473.96	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	142,478.12	0.00	142,478.12	0.00	0.00	0.00
25XX Support Services - Business	182,753.33	20,861.61	161,891.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	706,177.96	694,249.96	0.00	11,928.00	0.00	0.00
27XX Student Transportation Services	306,628.23	259,677.52	0.00	46,950.71	0.00	0.00
31XX Food Services	6,473.00	6,298.10	0.00	0.00	0.00	0.00
33XX Community Services	143.21	143.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,387.90	63,387.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	190,192.85	190,192.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,951.00	0.00	0.00	6,951.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	8,267.02	0.00	0.00	8,267.02	0.00	0.00
Totals	4,706,889.01	4,328,247.54	304,369.84	74,096.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,706,889.01					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0258 Lewistown Elem	Indirect/Direct	434,812.55 / 9,313,012.20	4.67%		
LE 0259 Fergus H S	Indirect/Direct	304,369.84 / 4,328,247.54	7.03%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0258 Lewistown Elem	0.0408	0.0415	0.0413	0.0417	4.67%
0259 Fergus H S	0.0408	0.0415	0.0413	0.0417	7.03%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0258 Lewistown Elem	0.0408	0.0415	0.0413	0.0417	
0259 Fergus H S	0.0408	0.0415	0.0413	0.0417	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0258 Lewistown Elem	0.0408	0.0415	0.0413	0.0417	
0259 Fergus H S	0.0408	0.0415	0.0413	0.0417	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0258 Lewistown Elem	4.03%	
0259 Fergus H S	4.48%	

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

		2027	SS Reclaasified Rate
0420 Lewistown 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	94,429.47	94,429.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,105.73	2,105.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,674.58	0.00	18,674.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,926.64	25,926.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,644.92	1,644.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	25,317.96	0.00	0.00	25,317.96	0.00	0.00
Totals	168,099.30	124,106.76	18,674.58	25,317.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	168,099.30					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0264 Deerfield Elem	Indirect/Direct	18,674.58 / 124,106.76	15.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0264 Deerfield Elem	0.0506	0.0498	0.0556	0.0521	15.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0264 Deerfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0264 Deerfield Elem	0.0506	0.0498	0.0556	0.0521	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0264 Deerfield Elem	6.81%	

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

		2027	SS Reclaasified Rate
0425 Deerfield Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.81%**	
	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.

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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 FY2026-27 Using FY25 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	472,897.71	470,412.42	0.00	2,485.29	0.00	0.00
21XX Support Services - Students	16,086.82	16,086.82	0.00	0.00	0.00	0.00
222X Educational Media Services	10,124.16	10,124.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,478.02	40,478.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,626.43	18,626.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,499.89	5,243.39	30,256.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,501.68	72,501.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56,284.57	56,284.57	0.00	0.00	0.00	0.00
31XX Food Services	117,380.86	20,359.69	0.00	9,264.00	0.00	0.00
33XX Community Services	27,252.54	27,252.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,196.93	3,196.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,847.25	11,847.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,066.89	0.00	0.00	37,066.89	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	127,049.28	4,997.00	0.00	122,052.28	0.00	0.00
Totals	1,046,293.03	757,410.90	30,256.50	170,868.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,046,293.03					

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 FY2026-27 Using FY25 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	326,118.91	321,893.18	0.00	4,225.73	0.00	0.00
21XX Support Services - Students	27,687.31	27,687.31	0.00	0.00	0.00	0.00
222X Educational Media Services	72.41	72.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,076.72	43,076.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,910.67	24,910.67	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	300.00	0.00	300.00	0.00	0.00	0.00
25XX Support Services - Business	36,985.24	5,243.28	31,741.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,924.14	99,924.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,032.83	41,032.83	0.00	0.00	0.00	0.00
31XX Food Services	20,258.71	15,766.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,684.23	2,684.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,010.75	43,010.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,699.00	0.00	0.00	14,699.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,557.48	0.00	0.00	13,557.48	0.00	0.00
Totals	694,318.40	625,302.23	32,041.96	32,482.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	694,318.40					

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0268 Grass Range Elem	Indirect/Direct	30,256.50 / 757,410.90	3.99%		
LE 0269 Grass Range H S	Indirect/Direct	32,041.96 / 625,302.23	5.12%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0268 Grass Range Elem	0.0317	0.0303	0.0322	0.0326	3.99%
0269 Grass Range H S	0.0317	0.0303	0.0322	0.0326	5.12%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0268 Grass Range Elem	0.0317	0.0303	0.0322	0.0326	
0269 Grass Range H S	0.0317	0.0303	0.0322	0.0326	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0268 Grass Range Elem	0.0317	0.0303	0.0322	0.0326	
0269 Grass Range H S	0.0317	0.0303	0.0322	0.0326	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0268 Grass Range Elem	3.17%	
0269 Grass Range H S	3.38%	

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

		2027	SS Reclaasified Rate
0429 Grass Range Public Schls	**Your Preliminary Rate by School System (SS) is:**	**3.28%**	
	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 FY2026-27 Using FY25 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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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	95,463.08	95,463.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,749.93	6,749.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,275.43	0.00	7,275.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,671.03	12,671.03	0.00	0.00	0.00	0.00
31XX Food Services	14,632.46	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,181.69	0.00	0.00	3,181.69	0.00	0.00
Totals	139,973.62	114,884.04	7,275.43	3,181.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	139,973.62					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0272 King Colony Elem	Indirect/Direct	7,275.43 / 114,884.04	6.33%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0272 King Colony Elem	0.0543	0.0544	0.0550	0.0534	6.33%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0272 King Colony Elem	0.0000	0.0544	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0272 King Colony Elem	0.0543	0.0544	0.0550	0.0534	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0272 King Colony Elem	5.33%	

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

		2027	SS Reclaasified Rate
0432 King Colony Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.33%**	
	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 FY2026-27 Using FY25 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	505,182.76	501,170.26	0.00	4,012.50	0.00	0.00
221X Improvement of Instruction Services	696.24	696.24	0.00	0.00	0.00	0.00
222X Educational Media Services	176.93	176.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,723.90	177,723.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	381.27	381.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,778.33	4,235.50	40,542.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,642.90	125,642.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	232,646.55	24,919.05	0.00	207,727.50	0.00	0.00
31XX Food Services	89,164.50	33,594.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,851.05	3,851.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,290.20	4,290.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100,740.57	0.00	0.00	100,740.57	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,476.25	0.00	0.00	1,476.25	0.00	0.00
9999 Undistributed	17,805.05	17,805.05	0.00	0.00	0.00	0.00
Totals	1,304,556.50	894,487.00	40,542.83	313,956.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,304,556.50					

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 FY2026-27 Using FY25 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	415,434.60	405,947.10	0.00	9,487.50	0.00	0.00
21XX Support Services - Students	814.50	814.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	95.00	95.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,276.70	1,276.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,049.37	196,049.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	782.86	782.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,176.89	6,220.50	41,956.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,688.52	100,688.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,382.44	17,654.94	0.00	207,727.50	0.00	0.00
31XX Food Services	10,771.48	10,771.48	0.00	0.00	0.00	0.00
32XX Enterprise Services	831.40	831.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,809.31	11,809.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,791.55	11,791.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	17,513.94	0.00	0.00	17,513.94	0.00	0.00
Totals	1,041,418.56	764,733.23	41,956.39	234,728.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,041,418.56					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0273 Moore Elem	Indirect/Direct	40,542.83 / 894,487.00	4.53%		
LE 0274 Moore H S	Indirect/Direct	41,956.39 / 764,733.23	5.49%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0273 Moore Elem	0.0308	0.0312	0.0328	0.0346	4.53%
0274 Moore H S	0.0308	0.0312	0.0328	0.0346	5.49%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0273 Moore Elem	0.0308	0.0312	0.0328	0.0000	
0274 Moore H S	0.0308	0.0312	0.0328	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0273 Moore Elem	0.0308	0.0312	0.0328	0.0346	
0274 Moore H S	0.0308	0.0312	0.0328	0.0346	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0273 Moore Elem	3.32%	
0274 Moore H S	3.50%	

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

		2027	SS Reclaasified Rate
0433 Moore Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.41%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	405,652.14	397,815.54	0.00	7,836.60	0.00	0.00
21XX Support Services - Students	2,197.96	2,197.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,583.47	3,583.47	0.00	0.00	0.00	0.00
222X Educational Media Services	4,529.25	4,529.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,458.09	147,458.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,091.20	32,091.20	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	8,307.27	0.00	8,307.27	0.00	0.00	0.00
25XX Support Services - Business	72,207.08	1,950.80	70,256.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,375.97	153,375.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,235.64	48,694.60	0.00	67,541.04	0.00	0.00
31XX Food Services	35,777.15	18,901.76	0.00	0.00	0.00	0.00
32XX Enterprise Services	10,655.38	10,655.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,425.70	9,425.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,584.00	23,584.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	61,356.19	0.00	0.00	61,356.19	0.00	0.00
Totals	1,086,436.49	854,263.72	78,563.55	136,733.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,086,436.49					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0280 Roy K-12 Schools	Indirect/Direct	78,563.55 / 854,263.72	9.20%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0280 Roy K-12 Schools	0.0011	0.0130	0.0182	0.0209	9.20%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0280 Roy K-12 Schools	0.0000	0.0130	0.0182	0.0209	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0280 Roy K-12 Schools	0.0011	0.0130	0.0182	0.0209	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0280 Roy K-12 Schools	2.76%	

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

		2027	SS Reclaasified Rate
0438 Roy K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.76%**	
	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 FY2026-27 Using FY25 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	475,700.24	475,700.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,199.77	1,199.77	0.00	0.00	0.00	0.00
222X Educational Media Services	10,661.42	10,661.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,356.43	28,356.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,126.28	28,126.28	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,999.95	0.00	14,999.95	0.00	0.00	0.00
25XX Support Services - Business	31,295.78	3,855.54	27,440.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,611.66	92,611.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,319.63	35,319.63	0.00	0.00	0.00	0.00
31XX Food Services	69,582.98	51,926.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,033.23	3,033.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,315.27	10,315.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,200.00	0.00	0.00	6,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,321.74	0.00	0.00	3,321.74	0.00	0.00
Totals	810,724.38	741,105.50	42,440.19	9,521.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	810,724.38					

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 FY2026-27 Using FY25 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	260,779.16	260,779.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,638.18	2,638.18	0.00	0.00	0.00	0.00
222X Educational Media Services	10,661.42	10,661.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	161,202.30	161,202.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,556.96	44,556.96	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	15,000.00	0.00	15,000.00	0.00	0.00	0.00
25XX Support Services - Business	57,155.65	1,146.31	56,009.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,587.50	104,587.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,787.16	29,787.16	0.00	0.00	0.00	0.00
31XX Food Services	30,235.74	24,854.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,413.43	7,413.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,301.18	13,301.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,269.04	0.00	0.00	3,269.04	0.00	0.00
Totals	740,587.72	660,928.14	71,009.34	3,269.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	740,587.72					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0281 Denton Elem	Indirect/Direct	42,440.19 / 741,105.50	5.73%		
LE 0282 Denton H S	Indirect/Direct	71,009.34 / 660,928.14	10.74%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0281 Denton Elem	0.0284	0.0276	0.0279	0.0376	5.73%
0282 Denton H S	0.0284	0.0276	0.0279	0.0376	10.74%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0281 Denton Elem	0.0284	0.0276	0.0279	0.0376	
0282 Denton H S	0.0284	0.0276	0.0279	0.0376	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0281 Denton Elem	3.40%	
0282 Denton H S	4.35%	

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

		2027	SS Reclaasified Rate
0439 Denton 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	60,905.94	60,905.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,023.40	8,023.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,728.41	0.00	7,728.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,726.19	10,726.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,543.13	0.00	0.00	5,543.13	0.00	0.00
Totals	92,927.07	79,655.53	7,728.41	5,543.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	92,927.07					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0288 Spring Creek Colony Elem	Indirect/Direct	7,728.41 / 79,655.53	9.70%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0288 Spring Creek Colony Elem	0.0688	0.0661	0.0732	0.0719	9.70%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0288 Spring Creek Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0288 Spring Creek Colony Elem	0.0688	0.0661	0.0732	0.0719	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0288 Spring Creek Colony Elem	7.16%	

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

		2027	SS Reclaasified Rate
0445 Spring Creek Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**7.16%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,376,423.24	1,376,423.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,523.82	65,523.82	0.00	0.00	0.00	0.00
222X Educational Media Services	43,004.89	43,004.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	313,388.41	313,388.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,040.49	5,064.27	65,976.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,641.46	255,641.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	298,032.90	132,417.90	0.00	165,615.00	0.00	0.00
31XX Food Services	176,406.14	57,772.19	0.00	0.00	0.00	0.00
33XX Community Services	19,763.77	19,763.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,659.41	47,659.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,422.48	72,422.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,302.53	0.00	0.00	20,302.53	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,770.12	0.00	0.00	3,770.12	0.00	0.00
Totals	2,763,379.66	2,389,081.84	65,976.22	189,687.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,763,379.66					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0291 Winifred K-12 Schools	Indirect/Direct	65,976.22 / 2,389,081.84	2.76%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0291 Winifred K-12 Schools	0.0282	0.0267	0.0273	0.0266	2.76%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0291 Winifred K-12 Schools	0.0282	0.0267	0.0273	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0291 Winifred K-12 Schools	0.0282	0.0267	0.0273	0.0266	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0291 Winifred K-12 Schools	2.59%	

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

		2027	SS Reclaasified Rate
0447 Winifred 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 FY2026-27 Using FY25 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	131,566.15	131,566.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,378.73	19,378.73	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,412.29	12,412.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,680.00	5,680.00	0.00	0.00	0.00	0.00
31XX Food Services	30,609.73	0.00	0.00	0.00	0.00	0.00
Totals	199,646.90	169,037.17	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	199,646.90					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1218 Ayers Elem	Indirect/Direct	0.00 / 169,037.17	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1218 Ayers Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1218 Ayers Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	1,193,772.67	1,193,772.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,065.50	5,065.50	0.00	0.00	0.00	0.00
222X Educational Media Services	61,167.51	61,167.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,031.01	52,031.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,341.86	107,341.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	53,009.20	0.00	53,009.20	0.00	0.00	0.00
25XX Support Services - Business	24,286.52	9,335.20	14,951.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,978.27	102,978.27	0.00	0.00	0.00	0.00
31XX Food Services	102,329.13	46,323.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,129.66	17,129.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	53,175.06	0.00	0.00	53,175.06	0.00	0.00
Totals	1,772,286.39	1,595,144.96	67,960.52	53,175.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,772,286.39					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0307 Deer Park Elem	Indirect/Direct	67,960.52 / 1,595,144.96	4.26%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0307 Deer Park Elem	0.0462	0.0468	0.0464	0.0424	4.26%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0307 Deer Park Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0307 Deer Park Elem	0.0462	0.0468	0.0464	0.0424	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0307 Deer Park Elem	4.26%	

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

		2027	SS Reclaasified Rate
0463 Deer Park Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.26%**	
	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.

** "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 FY2026-27 Using FY25 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	1,039,610.11	1,039,610.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,448.23	2,448.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,753.88	25,753.88	0.00	0.00	0.00	0.00
222X Educational Media Services	3,580.91	3,580.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,992.22	170,992.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,830.08	10,830.08	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	17,637.43	0.00	8,188.43	9,449.00	0.00	0.00
25XX Support Services - Business	193,309.39	0.00	193,309.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,801.22	117,801.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,395.47	3,395.47	0.00	0.00	0.00	0.00
31XX Food Services	56,772.46	55,010.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,736.97	12,736.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,428.36	0.00	0.00	2,428.36	0.00	0.00
9999 Undistributed	548.53	548.53	0.00	0.00	0.00	0.00
Totals	1,657,845.26	1,442,708.02	201,497.82	11,877.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,657,845.26					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0308 Fair-Mont-Egan Elem	Indirect/Direct	201,497.82 / 1,442,708.02	13.97%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0308 Fair-Mont-Egan Elem	0.0767	0.0737	0.0748	0.0771	13.97%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0308 Fair-Mont-Egan Elem	0.0767	0.0737	0.0748	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0308 Fair-Mont-Egan Elem	0.0767	0.0737	0.0748	0.0771	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0308 Fair-Mont-Egan Elem	8.40%	

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

		2027	SS Reclaasified Rate
0464 Fair-Mont-Egan Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.40%**	
	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 FY2026-27 Using FY25 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	1,075,123.42	1,060,123.42	0.00	15,000.00	0.00	0.00
21XX Support Services - Students	33,548.89	33,548.89	0.00	0.00	0.00	0.00
222X Educational Media Services	29,185.62	29,185.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	315,604.52	315,604.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,544.99	0.00	3,544.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,676.34	133,676.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,067.30	7,067.30	0.00	0.00	0.00	0.00
31XX Food Services	114,740.40	79,375.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,160.24	9,160.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	65,243.47	0.00	0.00	65,243.47	0.00	0.00
Totals	1,786,895.19	1,667,741.91	3,544.99	80,243.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,786,895.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0309 Swan River Elem	Indirect/Direct	3,544.99 / 1,667,741.91	0.21%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0309 Swan River Elem	0.0081	0.0082	0.0044	0.0054	0.21%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0309 Swan River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0309 Swan River Elem	0.0081	0.0082	0.0044	0.0054	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0309 Swan River Elem	0.54%	

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

		2027	SS Reclaasified Rate
0465 Swan River Elementary	**Your Preliminary Rate by School System (SS) is:**	**0.54%**	
	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 FY2026-27 Using FY25 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	23,770,524.51	23,716,815.03	0.00	53,709.48	0.00	0.00
21XX Support Services - Students	2,580,496.52	2,580,496.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	556,934.95	556,934.95	0.00	0.00	0.00	0.00
222X Educational Media Services	2,072,460.60	2,072,460.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	953,457.89	953,457.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,458,245.49	2,455,036.01	0.00	3,209.48	0.00	0.00
258X Admin. Tech. - Technology Coordinator	147,717.31	0.00	147,717.31	0.00	0.00	0.00
25XX Support Services - Business	330,169.22	34,290.62	295,878.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,837,273.41	3,837,273.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,989,502.70	1,963,451.10	0.00	26,051.60	0.00	0.00
31XX Food Services	16,444.77	16,444.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,195.41	31,195.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	208,392.39	208,392.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	148,321.00	0.00	0.00	148,321.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	59.99	59.99	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	24,489.25	0.00	0.00	0.00	24,489.25	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	112,355.40	64,836.00	0.00	47,519.40	0.00	0.00
Totals	39,238,040.81	38,491,144.69	443,595.91	278,810.96	24,489.25	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	39,238,040.81					

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	19,623,428.66	19,623,428.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,699,826.39	1,699,826.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	436,358.25	436,358.25	0.00	0.00	0.00	0.00
222X Educational Media Services	1,802,034.85	1,802,034.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	828,801.16	828,801.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,572,327.82	2,572,327.82	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	149,397.38	0.00	149,397.38	0.00	0.00	0.00
25XX Support Services - Business	354,919.83	58,180.93	296,738.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,192,410.47	3,192,410.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,478,563.07	2,439,485.67	0.00	39,077.40	0.00	0.00
31XX Food Services	2,611,563.77	1,178,591.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	383,908.22	383,908.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,331,503.25	1,331,503.25	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	55,260.91	0.00	0.00	0.00	55,260.91	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,553.00	2,553.00	0.00	0.00	0.00	0.00
Totals	37,522,857.03	35,549,410.54	446,136.28	39,077.40	55,260.91	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	37,522,857.03					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0310 Kalispell Elem	Indirect/Direct	443,595.91 / 38,491,144.69	1.15%		
LE 0311 Flathead H S	Indirect/Direct	446,136.28 / 35,549,410.54	1.25%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0310 Kalispell Elem	0.0152	0.0166	0.0190	0.0211	1.15%
0311 Flathead H S	0.0152	0.0166	0.0190	0.0211	1.25%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0310 Kalispell Elem	0.0227	0.0296	0.0283	0.0289	
0311 Flathead H S	0.0227	0.0296	0.0283	0.0289	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0310 Kalispell Elem	0.0227	0.0296	0.0283	0.0289	
0311 Flathead H S	0.0227	0.0296	0.0283	0.0289	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0310 Kalispell Elem	2.30%	
0311 Flathead H S	2.32%	

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

		2027	SS Reclaasified Rate
0466 Kalispell Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.31%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	10,985,346.97	10,985,346.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,388,907.63	1,388,907.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	526,178.48	526,178.48	0.00	0.00	0.00	0.00
222X Educational Media Services	865,582.55	865,582.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	388,420.50	388,420.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	981,025.34	981,025.34	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,384.99	0.00	10,384.99	0.00	0.00	0.00
25XX Support Services - Business	347,934.11	15,892.00	332,042.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,161,369.22	2,110,254.05	0.00	51,115.17	0.00	0.00
27XX Student Transportation Services	836,842.28	613,832.78	0.00	223,009.50	0.00	0.00
31XX Food Services	5,025.00	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	6,287.86	6,287.86	0.00	0.00	0.00	0.00
33XX Community Services	5,581.35	5,581.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,678.44	10,678.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,915.84	105,915.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,505.77	0.00	0.00	60,505.77	0.00	0.00
Totals	18,685,986.33	18,003,903.79	342,427.10	334,630.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	18,685,986.33					

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 FY2026-27 Using FY25 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	4,398,388.85	4,314,719.95	0.00	83,668.90	0.00	0.00
21XX Support Services - Students	505,758.80	505,758.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	86,192.56	86,192.56	0.00	0.00	0.00	0.00
222X Educational Media Services	176,611.93	176,611.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	273,862.95	273,862.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	593,882.06	593,882.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	205,197.10	15,893.62	189,303.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	913,008.10	898,583.17	0.00	14,424.93	0.00	0.00
27XX Student Transportation Services	579,506.16	469,665.66	0.00	109,840.50	0.00	0.00
31XX Food Services	1,485,621.54	661,488.86	0.00	25,041.65	0.00	0.00
33XX Community Services	9,941.38	9,941.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	101,383.16	101,383.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	562,395.67	562,395.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,343,502.38	0.00	0.00	1,343,502.38	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	36,162.92	0.00	0.00	0.00	36,162.92	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	65,115.60	0.00	0.00	65,115.60	0.00	0.00
Totals	11,336,531.16	8,670,379.77	189,303.48	1,641,593.96	36,162.92	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,336,531.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0312 Columbia Falls Elem	Indirect/Direct	342,427.10 / 18,003,903.79	1.90%		
LE 0313 Columbia Falls H S	Indirect/Direct	189,303.48 / 8,670,379.77	2.18%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0312 Columbia Falls Elem	0.0283	0.0276	0.0274	0.0261	1.90%
0313 Columbia Falls H S	0.0283	0.0276	0.0274	0.0261	2.18%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0312 Columbia Falls Elem	0.0283	0.0276	0.0274	0.0261	
0313 Columbia Falls H S	0.0283	0.0276	0.0274	0.0261	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0312 Columbia Falls Elem	2.44%	
0313 Columbia Falls H S	2.49%	

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

		2027	SS Reclaasified Rate
0467 Columbia Falls Pub Schls	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	656,791.36	656,791.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,802.50	3,802.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,580.70	2,580.70	0.00	0.00	0.00	0.00
222X Educational Media Services	1,517.75	1,517.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,240.30	6,240.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,471.76	103,471.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	117,616.81	9,673.51	107,943.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,584.93	59,584.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,378.95	32,378.95	0.00	0.00	0.00	0.00
31XX Food Services	2,965.77	0.00	0.00	0.00	0.00	0.00
33XX Community Services	4,507.81	4,507.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	114.40	114.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,865.04	5,865.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	40,886.78	0.00	0.00	40,886.78	0.00	0.00
Totals	1,038,324.86	886,529.01	107,943.30	40,886.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,038,324.86					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0316 Creston Elem	Indirect/Direct	107,943.30 / 886,529.01	12.18%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0316 Creston Elem	0.0515	0.0513	0.0583	0.0605	12.18%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0316 Creston Elem	0.0515	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0316 Creston Elem	0.0515	0.0513	0.0583	0.0605	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0316 Creston Elem	6.52%	

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

		2027	SS Reclaasified Rate
0470 Creston Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.52%**	
	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 FY2026-27 Using FY25 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	2,014,854.72	2,014,854.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,022.47	72,022.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	65,933.35	65,933.35	0.00	0.00	0.00	0.00
222X Educational Media Services	99,562.02	99,562.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	297,605.15	297,605.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,135.46	67,135.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	140,125.13	15,923.22	124,201.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	237,568.51	224,072.34	0.00	13,496.17	0.00	0.00
27XX Student Transportation Services	263,983.35	263,983.35	0.00	0.00	0.00	0.00
31XX Food Services	104,502.57	28,521.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,822.01	2,822.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,820.43	20,820.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	520.00	0.00	0.00	520.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,520.58	0.00	0.00	5,520.58	0.00	0.00
9999 Undistributed	24,466.44	24,466.44	0.00	0.00	0.00	0.00
Totals	3,417,442.19	3,197,722.27	124,201.91	19,536.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,417,442.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0317 Cayuse Prairie Elem	Indirect/Direct	124,201.91 / 3,197,722.27	3.88%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0317 Cayuse Prairie Elem	0.0249	0.0241	0.0241	0.0253	3.88%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0317 Cayuse Prairie Elem	0.0241	0.0241	0.0241	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0317 Cayuse Prairie Elem	0.0249	0.0241	0.0241	0.0253	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0317 Cayuse Prairie Elem	2.61%	

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

		2027	SS Reclaasified Rate
0471 Cayuse Prairie Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.61%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,905,185.35	1,905,185.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	279.17	279.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,331.00	12,331.00	0.00	0.00	0.00	0.00
222X Educational Media Services	66,271.48	66,271.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	254,368.08	254,368.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,848.64	0.00	87,848.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	269,085.01	269,085.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,707.86	151,707.86	0.00	0.00	0.00	0.00
31XX Food Services	64,905.60	64,518.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,319.70	1,319.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,077.24	11,077.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,188.50	0.00	0.00	5,188.50	0.00	0.00
Totals	2,829,567.63	2,736,143.18	87,848.64	5,188.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,829,567.63					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0320 Helena Flats Elem	Indirect/Direct	87,848.64 / 2,736,143.18	3.21%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0320 Helena Flats Elem	0.0275	0.0276	0.0280	0.0274	3.21%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0320 Helena Flats Elem	0.0275	0.0276	0.0280	0.0274	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0320 Helena Flats Elem	0.0275	0.0276	0.0280	0.0274	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0320 Helena Flats Elem	2.71%	

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

		2027	SS Reclaasified Rate
0474 Helena Flats Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.71%**	
	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.

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 FY2026-27 Using FY25 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	1,287,380.29	1,287,380.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,897.70	21,897.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,750.96	11,750.96	0.00	0.00	0.00	0.00
222X Educational Media Services	35,250.30	35,250.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,740.37	112,740.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,323.27	108,323.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,688.01	14,829.96	80,858.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,059.92	170,059.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,054.30	19,054.30	0.00	0.00	0.00	0.00
31XX Food Services	137,505.40	84,281.96	0.00	0.00	0.00	0.00
33XX Community Services	26,844.20	26,844.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,632.70	11,632.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,995.28	0.00	0.00	63,995.28	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	45,144.64	0.00	0.00	45,144.64	0.00	0.00
Totals	2,147,267.34	1,904,045.93	80,858.05	109,139.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,147,267.34					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0323 Kila Elem	Indirect/Direct	80,858.05 / 1,904,045.93	4.25%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0323 Kila Elem	0.0314	0.0310	0.0321	0.0314	4.25%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0323 Kila Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0323 Kila Elem	0.0314	0.0310	0.0321	0.0314	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0323 Kila Elem	3.20%	

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

		2027	SS Reclaasified Rate
0477 Kila Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.20%**	
	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.

** "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 FY2026-27 Using FY25 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	1,341,021.35	1,341,021.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,933.66	73,933.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,460.00	2,460.00	0.00	0.00	0.00	0.00
222X Educational Media Services	37,810.13	37,810.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,409.59	56,409.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	123,850.35	123,850.35	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,925.25	1,050.50	2,874.75	0.00	0.00	0.00
25XX Support Services - Business	135,132.03	13,893.64	121,238.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,104.89	212,104.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	22,555.18	22,555.18	0.00	0.00	0.00	0.00
31XX Food Services	62,854.20	57,939.59	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,980.99	3,980.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	500.00	500.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,310.27	9,310.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,000.80	0.00	0.00	30,000.80	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	265,825.78	10,312.00	0.00	255,513.78	0.00	0.00
9999 Undistributed	169.41	169.41	0.00	0.00	0.00	0.00
Totals	2,381,843.88	1,967,301.55	124,113.14	285,514.58	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 2,381,843.88

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0324 Smith Valley Elem	Indirect/Direct	124,113.14 / 1,967,301.55	6.31%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0324 Smith Valley Elem	0.0378	0.0384	0.0394	0.0391	6.31%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0324 Smith Valley Elem	0.0378	0.0384	0.0394	0.0391	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0324 Smith Valley Elem	0.0378	0.0384	0.0394	0.0391	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0324 Smith Valley Elem	4.14%	

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

		2027	SS Reclaasified Rate
0478 Smith Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.14%**	
	This same rate is applied to both EL and HS in the same SS		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	118,301.44	118,301.44	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,612.43	2,612.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,462.75	1,462.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,323.64	1,443.37	29,880.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,036.33	11,036.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,100.37	3,100.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	167.76	167.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	174.70	0.00	0.00	174.70	0.00	0.00
Totals	168,179.42	138,124.45	29,880.27	174.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	168,179.42					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0325 Pleasant Valley Elem	Indirect/Direct	29,880.27 / 138,124.45	21.63%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0325 Pleasant Valley Elem	0.1437	0.1458	0.1406	0.1477	21.63%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0325 Pleasant Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0325 Pleasant Valley Elem	0.1437	0.1458	0.1406	0.1477	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0325 Pleasant Valley Elem	15.09%	

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

		2027	SS Reclaasified Rate
0479 Pleasant Valley Elem	**Your Preliminary Rate by School System (SS) is:**	**15.09%**	
	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.

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 FY2026-27 Using FY25 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	3,384,698.27	3,384,698.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	198,971.35	198,971.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	97,780.22	97,780.22	0.00	0.00	0.00	0.00
222X Educational Media Services	124,496.12	124,496.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	317,279.30	317,279.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,953.90	301,953.90	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,619.07	0.00	14,619.07	0.00	0.00	0.00
25XX Support Services - Business	298,356.89	15,526.66	282,830.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	462,595.75	456,663.91	0.00	5,931.84	0.00	0.00
27XX Student Transportation Services	555,771.00	555,771.00	0.00	0.00	0.00	0.00
31XX Food Services	370,365.49	202,686.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,675.96	13,675.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,862.09	58,862.09	0.00	0.00	0.00	0.00
Totals	6,199,425.41	5,728,365.37	297,449.30	5,931.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,199,425.41					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0327 Somers Elem	Indirect/Direct	297,449.30 / 5,728,365.37	5.19%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0327 Somers Elem	0.0302	0.0299	0.0286	0.0298	5.19%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0327 Somers Elem	0.0302	0.0000	0.0286	0.0298	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0327 Somers Elem	0.0302	0.0299	0.0286	0.0298	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0327 Somers Elem	3.24%	

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

		2027	SS Reclaasified Rate
0481 Somers Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.24%**	
	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 FY2026-27 Using FY25 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	4,041,381.38	3,991,928.43	0.00	49,452.95	0.00	0.00
21XX Support Services - Students	448,832.23	448,832.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	34,011.94	34,011.94	0.00	0.00	0.00	0.00
222X Educational Media Services	108,316.97	108,316.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	197,633.88	197,633.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	407,003.71	407,003.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	159,941.99	6,268.21	153,673.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	520,677.32	504,036.44	0.00	16,640.88	0.00	0.00
27XX Student Transportation Services	471,575.70	379,252.56	0.00	92,323.14	0.00	0.00
33XX Community Services	19,097.25	19,097.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,397.95	8,397.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,961.95	57,961.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	218,951.80	0.00	0.00	218,951.80	0.00	0.00
Totals	6,693,784.07	6,162,741.52	153,673.78	377,368.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,693,784.07					

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 FY2026-27 Using FY25 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	2,526,394.71	2,443,461.93	0.00	82,932.78	0.00	0.00
21XX Support Services - Students	137,280.64	137,280.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,507.75	11,507.75	0.00	0.00	0.00	0.00
222X Educational Media Services	104,514.51	104,514.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,733.18	144,733.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	237,892.55	237,892.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,828.25	11,282.54	113,545.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	419,204.01	384,138.22	0.00	35,065.79	0.00	0.00
27XX Student Transportation Services	515,752.22	423,429.08	0.00	92,323.14	0.00	0.00
31XX Food Services	462,568.18	249,102.22	0.00	8,300.00	0.00	0.00
33XX Community Services	4,000.00	4,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,224.12	45,224.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	335,183.99	328,884.99	0.00	6,299.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	155,101.03	0.00	0.00	155,101.03	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	64,000.00	0.00	0.00	64,000.00	0.00	0.00
Totals	5,288,185.14	4,525,451.73	113,545.71	444,021.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,288,185.14					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0330 Bigfork Elem	Indirect/Direct	153,673.78 / 6,162,741.52	2.49%		
LE 0331 Bigfork H S	Indirect/Direct	113,545.71 / 4,525,451.73	2.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0330 Bigfork Elem	0.0210	0.0211	0.0210	0.0211	2.49%
0331 Bigfork H S	0.0210	0.0211	0.0210	0.0211	2.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0330 Bigfork Elem	0.0210	0.0000	0.0000	0.0000	
0331 Bigfork H S	0.0210	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0330 Bigfork Elem	0.0210	0.0211	0.0210	0.0211	
0331 Bigfork H S	0.0210	0.0211	0.0210	0.0211	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0330 Bigfork Elem	2.07%	
0331 Bigfork H S	2.08%	

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

		2027	SS Reclaasified Rate
0484 Bigfork 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	10,124,024.04	10,124,024.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,269,327.43	1,269,327.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	621,585.14	621,585.14	0.00	0.00	0.00	0.00
222X Educational Media Services	366,746.31	366,746.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	384,665.88	384,665.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	974,364.87	974,364.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	418,713.52	23,334.27	395,379.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	772,049.09	772,049.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	746,608.38	746,608.38	0.00	0.00	0.00	0.00
31XX Food Services	1,790.39	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	8,967.59	8,967.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,456.72	15,456.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,927.09	69,927.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	136,113.00	0.00	0.00	136,113.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	7,461.37	7,461.37	0.00	0.00	0.00	0.00
Totals	15,917,800.82	15,384,518.18	395,379.25	136,113.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	15,917,800.82					

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 FY2026-27 Using FY25 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	5,063,775.03	5,063,775.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	401,339.17	401,339.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	190,124.55	190,124.55	0.00	0.00	0.00	0.00
222X Educational Media Services	167,203.92	167,203.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	146,897.17	146,897.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	552,893.41	552,893.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,179.87	11,149.05	3,030.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	403,968.34	403,968.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	489,601.15	489,601.15	0.00	0.00	0.00	0.00
31XX Food Services	912,503.96	426,061.77	0.00	77,500.00	0.00	0.00
34XX Extracurricular - Activities	134,790.79	134,790.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	443,289.97	443,289.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,671.00	0.00	0.00	54,671.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	447.61	447.61	0.00	0.00	0.00	0.00
Totals	8,975,685.94	8,431,541.93	3,030.82	132,171.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,975,685.94					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0334 Whitefish Elem	Indirect/Direct	395,379.25 / 15,384,518.18	2.57%		
LE 0335 Whitefish H S	Indirect/Direct	3,030.82 / 8,431,541.93	0.04%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0334 Whitefish Elem	0.0243	0.0228	0.0213	0.0198	2.57%
0335 Whitefish H S	0.0243	0.0228	0.0213	0.0198	0.04%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0334 Whitefish Elem	0.0000	0.0000	0.0000	0.0000	
0335 Whitefish H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0334 Whitefish Elem	0.0243	0.0228	0.0213	0.0198	
0335 Whitefish H S	0.0243	0.0228	0.0213	0.0198	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0334 Whitefish Elem	2.16%	
0335 Whitefish H S	1.68%	

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

		2027	SS Reclaasified Rate
0487 Whitefish 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	5,737,658.53	5,737,658.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	594,740.05	594,740.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	170,004.17	167,910.20	0.00	2,093.97	0.00	0.00
222X Educational Media Services	6,745.08	6,745.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	345,158.84	345,158.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	887,974.73	887,974.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	236,740.58	4,001.16	232,739.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	704,033.92	657,347.82	0.00	46,686.10	0.00	0.00
27XX Student Transportation Services	45,466.59	45,466.59	0.00	0.00	0.00	0.00
31XX Food Services	559,987.10	313,117.88	0.00	0.00	0.00	0.00
33XX Community Services	7,096.53	7,096.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,532.12	12,532.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,332.26	60,332.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	197,700.00	0.00	0.00	197,700.00	0.00	0.00
Totals	9,566,170.50	8,840,081.79	232,739.42	246,480.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,566,170.50					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0339 Evergreen Elem	Indirect/Direct	232,739.42 / 8,840,081.79	2.63%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0339 Evergreen Elem	0.0153	0.0154	0.0165	0.0167	2.63%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0339 Evergreen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0339 Evergreen Elem	0.0153	0.0154	0.0165	0.0167	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0339 Evergreen Elem	1.71%	

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

		2027	SS Reclaasified Rate
0491 Evergreen Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.71%**	
	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.

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 FY2026-27 Using FY25 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	1,148,939.40	1,148,939.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	66,274.52	66,274.52	0.00	0.00	0.00	0.00
222X Educational Media Services	38,176.13	38,176.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,102.28	90,102.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,123.43	116,123.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,849.45	5,254.58	82,594.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,417.25	152,417.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,844.86	171,844.86	0.00	0.00	0.00	0.00
31XX Food Services	153,076.59	92,076.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,284.15	21,284.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,515.35	17,515.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	84,127.17	0.00	0.00	84,127.17	0.00	0.00
Totals	2,147,730.58	1,920,008.62	82,594.87	84,127.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,147,730.58					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0341 Marion Elem	Indirect/Direct	82,594.87 / 1,920,008.62	4.30%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0341 Marion Elem	0.0428	0.0409	0.0392	0.0403	4.30%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0341 Marion Elem	0.0428	0.0000	0.0392	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0341 Marion Elem	0.0428	0.0409	0.0392	0.0403	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0341 Marion Elem	3.92%	

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

		2027	SS Reclaasified Rate
0493 Marion 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.

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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 FY2026-27 Using FY25 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	857,308.66	857,308.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,616.00	1,616.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,300.00	2,300.00	0.00	0.00	0.00	0.00
222X Educational Media Services	12,882.83	12,882.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,621.29	2,621.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,112.37	95,112.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,858.96	29,446.86	85,412.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,055.40	87,055.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	149,120.37	149,120.37	0.00	0.00	0.00	0.00
31XX Food Services	57,717.05	27,213.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	918.12	918.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,677.14	0.00	0.00	1,677.14	0.00	0.00
Totals	1,383,188.19	1,265,595.62	85,412.10	1,677.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,383,188.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0342 Olney-Bissell Elem	Indirect/Direct	85,412.10 / 1,265,595.62	6.75%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0342 Olney-Bissell Elem	0.0531	0.0538	0.0556	0.0538	6.75%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0342 Olney-Bissell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0342 Olney-Bissell Elem	0.0531	0.0538	0.0556	0.0538	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0342 Olney-Bissell Elem	5.39%	

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

		2027	SS Reclaasified Rate
0494 Olney-Bissell Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.39%**	
	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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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	4,401,930.83	4,401,930.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	359,607.92	359,607.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	92,031.03	92,031.03	0.00	0.00	0.00	0.00
222X Educational Media Services	145,717.16	145,717.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,727.46	155,727.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,940.74	301,940.74	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,501.64	0.00	12,501.64	0.00	0.00	0.00
25XX Support Services - Business	241,579.51	0.60	241,578.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	516,045.64	516,045.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	479,150.74	479,150.74	0.00	0.00	0.00	0.00
31XX Food Services	311,127.44	148,057.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,541.89	3,541.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,920.84	50,920.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,853.87	0.00	0.00	13,853.87	0.00	0.00
9999 Undistributed	10,018.97	10,018.97	0.00	0.00	0.00	0.00
Totals	7,095,695.68	6,664,691.61	254,080.55	13,853.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,095,695.68					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1184 West Valley Elem	Indirect/Direct	254,080.55 / 6,664,691.61	3.81%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1184 West Valley Elem	0.0186	0.0187	0.0195	0.0195	3.81%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1184 West Valley Elem	0.0186	0.0187	0.0195	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1184 West Valley Elem	0.0186	0.0187	0.0195	0.0195	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1184 West Valley Elem	2.17%	

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

		2027	SS Reclaasified Rate
1027 West Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.17%**	
	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.

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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 FY2026-27 Using FY25 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	634,500.25	624,524.25	0.00	9,976.00	0.00	0.00
21XX Support Services - Students	373.65	373.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,639.85	1,639.85	0.00	0.00	0.00	0.00
222X Educational Media Services	1,608.29	1,608.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,334.05	15,334.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,428.12	36,428.12	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,380.00	10,380.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,899.18	2,456.32	60,442.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,378.28	35,378.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,009.88	162,009.88	0.00	0.00	0.00	0.00
31XX Food Services	6,994.85	0.00	0.00	0.00	0.00	0.00
33XX Community Services	3,480.35	3,480.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,327.74	0.00	0.00	1,327.74	0.00	0.00
Totals	972,354.49	893,613.04	60,442.86	11,303.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	972,354.49					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1223 West Glacier Elem	Indirect/Direct	60,442.86 / 893,613.04	6.76%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1223 West Glacier Elem	0.0766	0.0697	0.0671	0.0666	6.76%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1223 West Glacier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1223 West Glacier Elem	0.0766	0.0697	0.0671	0.0666	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1223 West Glacier Elem	6.60%	

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

		2027	SS Reclaasified Rate
1065 West Glacier Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.60%**	
	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.

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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 FY2026-27 Using FY25 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	3,064,176.73	3,056,676.73	0.00	7,500.00	0.00	0.00
21XX Support Services - Students	319,477.52	319,477.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,387.12	25,387.12	0.00	0.00	0.00	0.00
222X Educational Media Services	129,784.68	129,784.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	255,141.24	255,141.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	419,548.87	419,548.87	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	68,008.93	0.00	68,008.93	0.00	0.00	0.00
25XX Support Services - Business	153,836.27	19,514.31	134,321.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	684,179.92	684,179.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	256,844.80	256,844.80	0.00	0.00	0.00	0.00
31XX Food Services	15,000.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,096.39	1,096.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,471.35	69,471.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Totals	5,511,953.82	5,237,122.93	202,330.89	57,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,511,953.82					

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 FY2026-27 Using FY25 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	1,643,522.78	1,643,522.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	151,867.56	151,867.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,564.97	7,564.97	0.00	0.00	0.00	0.00
222X Educational Media Services	33,221.27	33,221.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,829.18	135,829.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	236,208.88	236,208.88	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	36,454.63	0.00	36,454.63	0.00	0.00	0.00
25XX Support Services - Business	80,200.55	10,507.68	69,692.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	395,045.24	395,045.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,994.73	229,994.73	0.00	0.00	0.00	0.00
31XX Food Services	294,722.90	196,033.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,887.74	25,887.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	210,560.23	210,560.23	0.00	0.00	0.00	0.00
Totals	3,481,080.66	3,276,244.19	106,147.50	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	3,481,080.66					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0347 Manhattan School	Indirect/Direct	202,330.89 / 5,237,122.93	3.86%		
LE 0348 Manhattan High School	Indirect/Direct	106,147.50 / 3,276,244.19	3.24%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0347 Manhattan School	0.0199	0.0205	0.0207	0.0217	3.86%
0348 Manhattan High School	0.0199	0.0205	0.0207	0.0217	3.24%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0347 Manhattan School	0.0199	0.0205	0.0207	0.0217	
0348 Manhattan High School	0.0199	0.0205	0.0207	0.0217	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0347 Manhattan School	2.31%	
0348 Manhattan High School	2.19%	

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

		2027	SS Reclaasified Rate
0499 Manhattan 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	32,000,957.98	32,000,957.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,589,286.98	4,589,286.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	352,272.46	352,272.46	0.00	0.00	0.00	0.00
222X Educational Media Services	1,346,597.75	1,346,597.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	610,563.54	610,563.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,298,727.04	3,298,727.04	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	799,474.79	0.00	799,474.79	0.00	0.00	0.00
25XX Support Services - Business	983,022.58	77,041.85	905,980.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,967,162.58	2,967,162.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,328,638.62	3,328,638.62	0.00	0.00	0.00	0.00
31XX Food Services	773.54	773.54	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,192.74	15,192.74	0.00	0.00	0.00	0.00
33XX Community Services	567,942.80	567,942.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	112,926.49	112,926.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	304,094.19	304,094.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,037,983.81	118,467.81	0.00	919,516.00	0.00	0.00
Totals	52,315,617.89	49,690,646.37	1,705,455.52	919,516.00	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals	52,315,617.89					

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	17,355,677.24	17,327,825.26	0.00	27,851.98	0.00	0.00
21XX Support Services - Students	1,787,711.96	1,787,711.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,187.07	74,187.07	0.00	0.00	0.00	0.00
222X Educational Media Services	441,206.93	441,206.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	717,502.90	717,502.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,246,357.90	2,246,357.90	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	739,563.47	0.00	722,223.18	17,340.29	0.00	0.00
25XX Support Services - Business	904,988.67	77,870.76	827,117.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,279,433.19	3,279,433.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,224,112.46	1,224,112.46	0.00	0.00	0.00	0.00
31XX Food Services	3,165,481.81	1,900,978.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	408,641.20	408,641.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,015,572.67	2,010,572.67	0.00	5,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,200.00	0.00	0.00	29,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,351.86	3,351.86	0.00	0.00	0.00	0.00
Totals	34,392,989.33	31,499,752.40	1,549,341.09	79,392.27	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 34,392,989.33

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0350 Bozeman Elem	Indirect/Direct	1,705,455.52 / 49,690,646.37	3.43%		
LE 0351 Bozeman H S	Indirect/Direct	1,549,341.09 / 31,499,752.40	4.92%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0350 Bozeman Elem	0.0408	0.0406	0.0398	0.0388	3.43%
0351 Bozeman H S	0.0408	0.0406	0.0398	0.0388	4.92%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0350 Bozeman Elem	0.0431	0.0434	0.0405	0.0396	
0351 Bozeman H S	0.0431	0.0434	0.0405	0.0396	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0350 Bozeman Elem	0.0431	0.0434	0.0405	0.0396	
0351 Bozeman H S	0.0431	0.0434	0.0405	0.0396	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0350 Bozeman Elem	3.82%	
0351 Bozeman H S	4.10%	

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

		2027	SS Reclaasified Rate
0501 Bozeman Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.96%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	388,512.65	388,512.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,197.08	1,197.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,305.63	128,305.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,063.86	6,063.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,387.97	0.00	67,387.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,108.54	55,108.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,991.22	28,991.22	0.00	0.00	0.00	0.00
31XX Food Services	68,783.18	51,253.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,693.91	3,693.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	15,694.58	0.00	0.00	15,694.58	0.00	0.00
Totals	763,738.62	663,126.70	67,387.97	15,694.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	763,738.62					

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 FY2026-27 Using FY25 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	166,718.89	166,718.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	569.64	569.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,532.40	144,532.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,182.85	9,182.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,327.56	0.00	65,327.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	85,306.61	85,306.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,155.58	20,155.58	0.00	0.00	0.00	0.00
31XX Food Services	20,624.75	12,946.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,839.84	2,839.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	565.47	565.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,839.76	0.00	0.00	11,839.76	0.00	0.00
Totals	527,663.35	442,817.45	65,327.56	11,839.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	527,663.35					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0354 Willow Creek Elem	Indirect/Direct	67,387.97 / 663,126.70	10.16%		
LE 0355 Willow Creek H S	Indirect/Direct	65,327.56 / 442,817.45	14.75%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0354 Willow Creek Elem	0.0722	0.0729	0.0736	0.0785	10.16%
0355 Willow Creek H S	0.0722	0.0729	0.0736	0.0785	14.75%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0354 Willow Creek Elem	0.0722	0.0000	0.0000	0.0000	
0355 Willow Creek H S	0.0722	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0354 Willow Creek Elem	0.0722	0.0729	0.0736	0.0785	
0355 Willow Creek H S	0.0722	0.0729	0.0736	0.0785	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0354 Willow Creek Elem	7.58%	
0355 Willow Creek H S	8.45%	

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

		2027	SS Reclaasified Rate
0504 Willow Creek Public Schls	**Your Preliminary Rate by School System (SS) is:**	**8.02%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	187,525.95	187,525.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,388.34	1,388.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,000.00	5,000.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,532.79	0.00	19,532.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,451.63	11,451.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,655.50	0.00	0.00	3,655.50	0.00	0.00
Totals	228,554.21	205,365.92	19,532.79	3,655.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	228,554.21					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0357 Springhill Elem	Indirect/Direct	19,532.79 / 205,365.92	9.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0357 Springhill Elem	0.0410	0.0405	0.0464	0.0524	9.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0357 Springhill Elem	0.0410	0.0405	0.0464	0.0524	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0357 Springhill Elem	5.23%	

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

		2027	SS Reclaasified Rate
0506 Springhill Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.23%**	
	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 FY2026-27 Using FY25 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	198,961.53	198,961.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,234.61	6,234.61	0.00	0.00	0.00	0.00
222X Educational Media Services	6,420.23	6,420.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,871.20	0.00	17,871.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,739.14	13,739.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,397.68	0.00	0.00	1,397.68	0.00	0.00
Totals	244,624.39	225,355.51	17,871.20	1,397.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	244,624.39					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0359 Cottonwood Elem	Indirect/Direct	17,871.20 / 225,355.51	7.93%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0359 Cottonwood Elem	0.0401	0.0420	0.0412	0.0466	7.93%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0359 Cottonwood Elem	0.0401	0.0420	0.0412	0.0466	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0359 Cottonwood Elem	4.73%	

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

		2027	SS Reclaasified Rate
0508 Cottonwood Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.73%**	
	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 FY2026-27 Using FY25 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	3,308,910.24	3,300,865.11	0.00	8,045.13	0.00	0.00
21XX Support Services - Students	377,538.77	377,538.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,497.88	15,497.88	0.00	0.00	0.00	0.00
222X Educational Media Services	125,306.38	125,306.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,979.88	142,979.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	386,427.86	386,427.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,168.81	0.00	6,168.81	0.00	0.00	0.00
25XX Support Services - Business	359,369.09	7,844.95	351,524.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	437,575.65	437,575.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,224.32	116,224.32	0.00	0.00	0.00	0.00
31XX Food Services	369,691.09	177,926.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,841.54	13,841.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,545.75	50,545.75	0.00	0.00	0.00	0.00
Totals	5,710,077.26	5,152,574.34	357,692.95	8,045.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,710,077.26					

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 FY2026-27 Using FY25 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	1,282,153.54	1,279,832.83	0.00	2,320.71	0.00	0.00
21XX Support Services - Students	112,403.17	112,403.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,212.97	3,212.97	0.00	0.00	0.00	0.00
222X Educational Media Services	76,018.60	76,018.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,500.00	87,500.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	168,266.27	168,266.27	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,170.23	0.00	6,170.23	0.00	0.00	0.00
25XX Support Services - Business	204,815.70	7,844.69	196,971.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	320,054.88	290,331.88	0.00	29,723.00	0.00	0.00
27XX Student Transportation Services	54,459.88	54,459.88	0.00	0.00	0.00	0.00
31XX Food Services	275.34	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	79,454.10	79,454.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	340,841.47	340,841.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	122,300.00	0.00	0.00	122,300.00	0.00	0.00
Totals	2,857,926.15	2,500,165.86	203,141.24	154,343.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,857,926.15					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0360 Three Forks Elem	Indirect/Direct	357,692.95 / 5,152,574.34	6.94%		
LE 0361 Three Forks H S	Indirect/Direct	203,141.24 / 2,500,165.86	8.13%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0360 Three Forks Elem	0.0158	0.0235	0.0264	0.0272	6.94%
0361 Three Forks H S	0.0158	0.0235	0.0264	0.0272	8.13%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0360 Three Forks Elem	0.0158	0.0000	0.0000	0.0000	
0361 Three Forks H S	0.0158	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0360 Three Forks Elem	0.0158	0.0235	0.0264	0.0272	
0361 Three Forks H S	0.0158	0.0235	0.0264	0.0272	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0360 Three Forks Elem	3.08%	
0361 Three Forks H S	3.31%	

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

		2027	SS Reclaasified Rate
0509 Three Forks Public Schls	**Your Preliminary Rate by School System (SS) is:**	**3.20%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	139,303.58	139,303.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,001.25	1,001.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,506.00	2,506.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,557.38	0.00	10,557.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,206.80	11,206.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,723.38	0.00	0.00	1,723.38	0.00	0.00
Totals	166,298.39	154,017.63	10,557.38	1,723.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	166,298.39					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0362 Pass Creek Elem	Indirect/Direct	10,557.38 / 154,017.63	6.85%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0362 Pass Creek Elem	0.0556	0.0515	0.0473	0.0489	6.85%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0362 Pass Creek Elem	0.0556	0.0515	0.0473	0.0489	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0362 Pass Creek Elem	5.16%	

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

		2027	SS Reclaasified Rate
0510 Pass Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.16%**	
	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 FY2026-27 Using FY25 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	4,326,238.15	4,326,238.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,370.42	17,370.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	175,211.57	175,211.57	0.00	0.00	0.00	0.00
222X Educational Media Services	165,567.44	165,567.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,296.74	64,296.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	454,287.40	454,287.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,249.38	30,225.90	124,023.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	552,192.63	552,192.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	401,134.06	401,134.06	0.00	0.00	0.00	0.00
31XX Food Services	359,360.53	187,887.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,068.01	16,068.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,333.96	0.00	0.00	12,333.96	0.00	0.00
Totals	6,698,310.29	6,390,480.09	124,023.48	12,333.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,698,310.29					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0363 Monforton Elem	Indirect/Direct	124,023.48 / 6,390,480.09	1.94%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0363 Monforton Elem	0.0206	0.0201	0.0204	0.0196	1.94%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0363 Monforton Elem	0.0206	0.0201	0.0204	0.0196	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0363 Monforton Elem	1.90%	

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

		2027	SS Reclaasified Rate
0511 Monforton Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.90%**	
	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 FY2026-27 Using FY25 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	1,086,080.20	1,086,080.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,605.64	98,605.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,485.45	26,485.45	0.00	0.00	0.00	0.00
222X Educational Media Services	16,047.34	16,047.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,124.95	182,124.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	571.02	571.02	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,038.23	0.00	12,038.23	0.00	0.00	0.00
25XX Support Services - Business	154,272.68	24,754.66	129,518.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,920.02	175,320.22	0.00	599.80	0.00	0.00
27XX Student Transportation Services	61,973.03	61,973.03	0.00	0.00	0.00	0.00
31XX Food Services	83,090.14	49,842.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,186.03	1,186.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	834.69	834.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,463.30	0.00	0.00	2,463.30	0.00	0.00
Totals	1,901,692.72	1,723,825.32	141,556.25	3,063.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,901,692.72					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0364 Gallatin Gateway Elem	Indirect/Direct	141,556.25 / 1,723,825.32	8.21%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0364 Gallatin Gateway Elem	0.0469	0.0443	0.0487	0.0452	8.21%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0364 Gallatin Gateway Elem	0.0469	0.0443	0.0487	0.0452	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0364 Gallatin Gateway Elem	5.08%	

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

		2027	SS Reclaasified Rate
0512 Gallatin Gateway Elem	**Your Preliminary Rate by School System (SS) is:**	**5.08%**	
	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 FY2026-27 Using FY25 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	1,391,235.25	1,391,235.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	109,290.89	109,290.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	61,298.88	61,298.88	0.00	0.00	0.00	0.00
222X Educational Media Services	69,308.51	69,308.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,976.55	13,976.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,835.05	210,835.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	170,929.60	0.00	170,929.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,525.01	214,525.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,886.15	75,886.15	0.00	0.00	0.00	0.00
31XX Food Services	132,134.12	87,808.07	0.00	0.00	0.00	0.00
33XX Community Services	22,248.34	22,248.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,706.02	21,706.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,948.28	0.00	0.00	3,948.28	0.00	0.00
Totals	2,497,322.65	2,278,118.72	170,929.60	3,948.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,497,322.65					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0366 Anderson Elem	Indirect/Direct	170,929.60 / 2,278,118.72	7.50%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0366 Anderson Elem	0.0512	0.0524	0.0523	0.0539	7.50%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0366 Anderson Elem	0.0512	0.0524	0.0523	0.0539	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0366 Anderson Elem	5.41%	

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

		2027	SS Reclaasified Rate
0514 Anderson Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.41%**	
	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 FY2026-27 Using FY25 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	475,008.84	475,008.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,492.70	11,492.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,053.74	3,053.74	0.00	0.00	0.00	0.00
222X Educational Media Services	24,435.61	24,435.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,343.64	167,343.64	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,104.82	0.00	1,104.82	0.00	0.00	0.00
25XX Support Services - Business	59,501.37	2,485.09	57,016.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,463.22	42,463.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,182.22	4,182.22	0.00	0.00	0.00	0.00
31XX Food Services	304.84	0.00	0.00	0.00	0.00	0.00
33XX Community Services	12,252.44	12,252.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,921.18	788.00	0.00	3,133.18	0.00	0.00
Totals	805,064.62	743,505.50	58,121.10	3,133.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	805,064.62					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0367 LaMotte Elem	Indirect/Direct	58,121.10 / 743,505.50	7.82%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0367 LaMotte Elem	0.0412	0.0438	0.0453	0.0486	7.82%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0367 LaMotte Elem	0.0412	0.0438	0.0453	0.0486	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0367 LaMotte Elem	0.0412	0.0438	0.0453	0.0486	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0367 LaMotte Elem	4.88%	

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

		2027	SS Reclaasified Rate
0515 LaMotte Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.88%**	
	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 FY2026-27 Using FY25 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	13,781,474.82	13,774,612.17	0.00	6,862.65	0.00	0.00
21XX Support Services - Students	1,526,101.41	1,526,101.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	338,195.97	338,195.97	0.00	0.00	0.00	0.00
222X Educational Media Services	513,390.48	513,390.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	439,790.39	439,790.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,216,639.95	1,216,639.95	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	738,824.94	0.00	738,824.94	0.00	0.00	0.00
25XX Support Services - Business	742,696.92	103,931.05	638,765.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,920,071.93	2,860,468.29	0.00	59,603.64	0.00	0.00
27XX Student Transportation Services	1,400,290.74	1,400,290.74	0.00	0.00	0.00	0.00
31XX Food Services	1,677,202.98	871,504.30	0.00	0.00	0.00	0.00
32XX Enterprise Services	14,446.04	14,446.04	0.00	0.00	0.00	0.00
33XX Community Services	33,578.80	33,578.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,293.72	24,293.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	162,302.42	162,302.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	141,357.01	0.00	0.00	141,357.01	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	611,108.78	17,512.87	0.00	593,595.91	0.00	0.00
Totals	26,281,767.30	23,297,058.60	1,377,590.81	801,419.21	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	26,281,767.30					

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	5,229,860.69	5,223,998.69	0.00	5,862.00	0.00	0.00
21XX Support Services - Students	845,019.08	845,019.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	106,158.55	106,158.55	0.00	0.00	0.00	0.00
222X Educational Media Services	185,932.21	185,932.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	251,845.29	251,845.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	758,201.11	758,201.11	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	635,702.09	0.00	635,702.09	0.00	0.00	0.00
25XX Support Services - Business	535,154.51	78,968.44	456,186.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,359,358.62	1,331,309.86	0.00	28,048.76	0.00	0.00
27XX Student Transportation Services	580,830.82	580,830.82	0.00	0.00	0.00	0.00
31XX Food Services	78,481.45	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	112,919.25	112,919.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	132,520.37	132,520.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	608,840.89	608,840.89	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,947.06	0.00	0.00	83,947.06	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	400.00	400.00	0.00	0.00	0.00	0.00
Totals	11,505,171.99	10,216,944.56	1,091,888.16	117,857.82	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 FY2026-27 Using FY25 Expenditures

Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,505,171.99					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0368 Belgrade Elem	Indirect/Direct	1,377,590.81 / 23,297,058.60	5.91%		
LE 0369 Belgrade H S	Indirect/Direct	1,091,888.16 / 10,216,944.56	10.69%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0368 Belgrade Elem	0.0317	0.0327	0.0407	0.0424	5.91%
0369 Belgrade H S	0.0317	0.0327	0.0407	0.0424	10.69%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0368 Belgrade Elem	0.0317	0.0317	0.0407	0.0424	
0369 Belgrade H S	0.0317	0.0317	0.0407	0.0424	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0368 Belgrade Elem	0.0317	0.0327	0.0407	0.0424	
0369 Belgrade H S	0.0317	0.0327	0.0407	0.0424	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0368 Belgrade Elem	3.93%	
0369 Belgrade H S	4.83%	

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

		2027	SS Reclaasified Rate
0516 Belgrade Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.38%**	
	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 FY2026-27 Using FY25 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.

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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 FY2026-27 Using FY25 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	111,842.35	111,842.35	0.00	0.00	0.00	0.00
222X Educational Media Services	315.31	315.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,776.00	1,776.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,295.94	0.00	22,295.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,859.63	15,859.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	559.08	0.00	0.00	559.08	0.00	0.00
Totals	152,648.31	129,793.29	22,295.94	559.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	152,648.31					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0370 Malmborg Elem	Indirect/Direct	22,295.94 / 129,793.29	17.18%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0370 Malmborg Elem	0.0577	0.0689	0.0589	0.0747	17.18%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0370 Malmborg Elem	0.0577	0.0689	0.0589	0.0747	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0370 Malmborg Elem	8.21%	

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

		2027	SS Reclaasified Rate
0517 Malmborg Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.21%**	
	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.

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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 FY2026-27 Using FY25 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	1,992,110.66	1,992,110.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	89,861.19	89,861.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	107,955.00	107,955.00	0.00	0.00	0.00	0.00
222X Educational Media Services	59,521.12	59,521.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	290,680.63	290,680.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,959.67	92,959.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	135,857.56	2,683.67	133,173.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	415,629.39	409,468.01	0.00	6,161.38	0.00	0.00
27XX Student Transportation Services	261,886.61	261,886.61	0.00	0.00	0.00	0.00
31XX Food Services	163,400.64	88,570.75	0.00	13,639.13	0.00	0.00
34XX Extracurricular - Activities	25,192.86	25,192.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	179,026.43	139,066.43	0.00	39,960.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,322.60	0.00	0.00	11,322.60	0.00	0.00
Totals	3,825,404.36	3,559,956.60	133,173.89	71,083.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,825,404.36					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0374 West Yellowstone K-12	Indirect/Direct	133,173.89 / 3,559,956.60	3.74%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0374 West Yellowstone K-12	0.0274	0.0295	0.0278	0.0304	3.74%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0374 West Yellowstone K-12	0.0274	0.0295	0.0278	0.0304	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0374 West Yellowstone K-12	2.90%	

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

		2027	SS Reclaasified Rate
0520 West Yellowstone K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**2.90%**	
	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 FY2026-27 Using FY25 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	2,973,894.16	2,973,894.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	192,228.56	192,228.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,624.77	55,624.77	0.00	0.00	0.00	0.00
222X Educational Media Services	96,170.08	96,170.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	429,390.69	429,390.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	376,527.76	376,527.76	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	55,207.37	0.00	55,207.37	0.00	0.00	0.00
25XX Support Services - Business	459,542.70	15,650.76	443,891.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	812,819.83	812,819.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	146,802.61	146,802.61	0.00	0.00	0.00	0.00
31XX Food Services	336,839.33	188,226.13	0.00	0.00	0.00	0.00
33XX Community Services	244,169.96	244,169.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,930.28	3,930.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,842.26	95,842.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	380,425.00	0.00	0.00	380,425.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	427,880.01	0.00	0.00	0.00	427,880.01	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,180.26	0.00	0.00	7,180.26	0.00	0.00
Totals	7,094,475.63	5,631,277.85	499,099.31	387,605.26	427,880.01	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 7,094,475.63

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1239 Big Sky School K-12	Indirect/Direct	499,099.31 / 5,631,277.85	8.86%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1239 Big Sky School K-12	0.0443	0.0420	0.0472	0.0465	8.86%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1239 Big Sky School K-12	0.0443	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1239 Big Sky School K-12	0.0443	0.0420	0.0472	0.0465	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1239 Big Sky School K-12	5.10%	

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

		2027	SS Reclaasified Rate
0521 Big Sky K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**5.10%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,018,358.92	1,018,358.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,339.86	32,339.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,649.63	2,649.63	0.00	0.00	0.00	0.00
222X Educational Media Services	71,056.08	71,056.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,218.65	18,218.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,480.16	152,480.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,518.34	0.00	37,518.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,147.73	140,147.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80,526.48	80,526.48	0.00	0.00	0.00	0.00
31XX Food Services	14,922.54	4,393.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6.38	6.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,004.88	0.00	0.00	3,004.88	0.00	0.00
Totals	1,571,229.65	1,520,177.50	37,518.34	3,004.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,571,229.65					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0376 Amsterdam Elem	Indirect/Direct	37,518.34 / 1,520,177.50	2.47%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0376 Amsterdam Elem	0.0225	0.0231	0.0220	0.0229	2.47%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0376 Amsterdam Elem	0.0225	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0376 Amsterdam Elem	0.0225	0.0231	0.0220	0.0229	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0376 Amsterdam Elem	2.19%	

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

		2027	SS Reclaasified Rate
0522 Amsterdam Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.19%**	
	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.

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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 FY2026-27 Using FY25 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	810,852.08	810,852.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,113.61	61,113.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,662.37	28,662.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,264.02	87,264.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,587.72	38,587.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,076.06	6,568.95	24,507.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,348.91	147,348.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,026.80	33,026.80	0.00	0.00	0.00	0.00
31XX Food Services	116,540.47	53,475.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,949.31	0.00	0.00	11,949.31	0.00	0.00
Totals	1,366,421.35	1,266,900.36	24,507.11	11,949.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,366,421.35					

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 FY2026-27 Using FY25 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	444,476.18	444,476.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,563.32	29,563.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,826.52	28,826.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,788.38	102,788.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,547.36	33,547.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,769.62	6,566.43	27,203.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	157,989.08	157,989.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	252,741.76	252,741.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	143,198.23	143,198.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,448.21	0.00	0.00	6,448.21	0.00	0.00
Totals	1,233,348.66	1,199,697.26	27,203.19	6,448.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,233,348.66					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0377 Jordan Elem	Indirect/Direct	24,507.11 / 1,266,900.36	1.93%		
LE 0378 Garfield County H S	Indirect/Direct	27,203.19 / 1,199,697.26	2.27%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0377 Jordan Elem	0.0186	0.0188	0.0182	0.0181	1.93%
0378 Garfield County H S	0.0186	0.0188	0.0182	0.0181	2.27%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0377 Jordan Elem	0.0186	0.0188	0.0182	0.0181	
0378 Garfield County H S	0.0186	0.0188	0.0182	0.0181	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0377 Jordan Elem	1.77%	
0378 Garfield County H S	1.83%	

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

		2027	SS Reclaasified Rate
0523 Jordan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.80%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	115,703.40	115,703.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,555.85	4,555.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,065.90	0.00	9,065.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,064.84	19,064.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,027.68	2,027.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,231.00	0.00	0.00	2,231.00	0.00	0.00
Totals	152,648.67	141,351.77	9,065.90	2,231.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	152,648.67					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0385 Pine Grove Elem	Indirect/Direct	9,065.90 / 141,351.77	6.41%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0385 Pine Grove Elem	0.0503	0.0482	0.0460	0.0542	6.41%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0385 Pine Grove Elem	0.0503	0.0482	0.0460	0.0542	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0385 Pine Grove Elem	4.99%	

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

		2027	SS Reclaasified Rate
0530 Pine Grove Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.99%**	
	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.

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 FY2026-27 Using FY25 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	72,424.18	72,424.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,219.48	10,219.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,807.34	2,691.25	16,116.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,631.12	10,630.33	0.00	13,000.79	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,965.91	0.00	0.00	2,965.91	0.00	0.00
Totals	128,048.03	95,965.24	16,116.09	15,966.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	128,048.03					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0386 Kester Elem	Indirect/Direct	16,116.09 / 95,965.24	16.79%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0386 Kester Elem	0.0981	0.1009	0.1126	0.0978	16.79%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0386 Kester Elem	0.0981	0.1009	0.1126	0.0978	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0386 Kester Elem	10.97%	

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

		2027	SS Reclaasified Rate
0531 Kester Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.97%**	
	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 FY2026-27 Using FY25 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	126,085.82	125,647.03	0.00	438.79	0.00	0.00
23XX Support Services - General Administration	11,063.44	11,063.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,868.57	0.00	20,868.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,826.62	110,826.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,518.77	55,518.78	0.00	71,999.99	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,711.57	0.00	0.00	7,711.57	0.00	0.00
Totals	404,074.79	303,055.87	20,868.57	80,150.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	404,074.79					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0387 Cohagen Elem	Indirect/Direct	20,868.57 / 303,055.87	6.89%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0387 Cohagen Elem	0.0399	0.0417	0.0446	0.0513	6.89%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0387 Cohagen Elem	0.0399	0.0417	0.0446	0.0513	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0387 Cohagen Elem	4.68%	

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

		2027	SS Reclaasified Rate
0532 Cohagen Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.68%**	
	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.

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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 FY2026-27 Using FY25 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	71,220.91	71,220.91	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	743.63	743.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,820.67	5,820.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,651.92	10,047.27	7,604.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,311.42	9,311.42	0.00	0.00	0.00	0.00
Totals	104,848.55	97,243.90	7,604.65	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	104,848.55					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0394 Ross Elem	Indirect/Direct	7,604.65 / 97,243.90	7.82%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0394 Ross Elem	0.0015	0.0197	0.0161	0.0311	7.82%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0394 Ross Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0394 Ross Elem	0.0015	0.0197	0.0161	0.0311	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0394 Ross Elem	2.79%	

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

		2027	SS Reclaasified Rate
0539 Ross Elementary	**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.

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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 FY2026-27 Using FY25 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	14,060,592.81	14,047,563.95	0.00	13,028.86	0.00	0.00
21XX Support Services - Students	2,464,990.87	2,464,990.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	358,989.53	358,989.53	0.00	0.00	0.00	0.00
222X Educational Media Services	643,201.97	606,123.12	0.00	37,078.85	0.00	0.00
23XX Support Services - General Administration	1,154,367.50	1,154,367.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,633,664.04	1,633,664.04	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	257.74	0.00	257.74	0.00	0.00	0.00
25XX Support Services - Business	663,733.55	0.00	663,733.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,725,868.82	2,680,170.85	0.00	45,697.97	0.00	0.00
27XX Student Transportation Services	1,456,276.41	1,141,626.41	0.00	314,650.00	0.00	0.00
31XX Food Services	2,249,499.57	988,688.25	0.00	31,774.29	0.00	0.00
32XX Enterprise Services	171,482.52	171,482.52	0.00	0.00	0.00	0.00
33XX Community Services	20,363.27	20,363.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,860.39	10,860.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	250,124.71	250,124.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,106,506.77	0.00	0.00	9,106,506.77	0.00	0.00
Totals	36,970,780.47	25,529,015.41	663,991.29	9,548,736.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	36,970,780.47					

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 FY2026-27 Using FY25 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	3,920,866.61	3,894,669.18	0.00	26,197.43	0.00	0.00
21XX Support Services - Students	1,022,400.64	1,022,400.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	69,656.14	69,656.14	0.00	0.00	0.00	0.00
222X Educational Media Services	341,445.78	326,953.63	0.00	14,492.15	0.00	0.00
23XX Support Services - General Administration	493,729.96	493,729.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	742,666.31	714,488.31	0.00	28,178.00	0.00	0.00
25XX Support Services - Business	288,880.91	0.00	288,880.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,180,706.07	1,130,006.94	0.00	50,699.13	0.00	0.00
27XX Student Transportation Services	503,904.58	369,054.58	0.00	134,850.00	0.00	0.00
32XX Enterprise Services	15,062.21	15,062.21	0.00	0.00	0.00	0.00
33XX Community Services	122,679.27	122,679.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,991.54	69,991.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	977,810.73	969,654.52	0.00	8,156.21	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,670,681.19	0.00	0.00	1,670,681.19	0.00	0.00
9999 Undistributed	272,699.55	272,699.55	0.00	0.00	0.00	0.00
Totals	11,693,181.49	9,471,046.47	288,880.91	1,933,254.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	11,693,181.49					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0400 Browning Elem	Indirect/Direct	663,991.29 / 25,529,015.41	2.60%		
LE 0401 Browning H S	Indirect/Direct	288,880.91 / 9,471,046.47	3.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0400 Browning Elem	0.0206	0.0191	0.0191	0.0211	2.60%
0401 Browning H S	0.0206	0.0191	0.0191	0.0211	3.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0400 Browning Elem	0.0000	0.0000	0.0190	0.0000	
0401 Browning H S	0.0000	0.0000	0.0190	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0400 Browning Elem	0.0206	0.0191	0.0191	0.0211	
0401 Browning H S	0.0206	0.0191	0.0191	0.0211	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0400 Browning Elem	2.01%	
0401 Browning H S	2.10%	

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

		2027	SS Reclaasified Rate
0545 Browning Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.06%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	4,027,031.56	4,027,031.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	53,424.52	53,424.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78,202.83	78,202.83	0.00	0.00	0.00	0.00
222X Educational Media Services	120,622.96	120,622.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	340,039.45	340,039.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	407,677.48	399,461.98	0.00	8,215.50	0.00	0.00
258X Admin. Tech. - Technology Coordinator	101,308.05	0.00	101,308.05	0.00	0.00	0.00
25XX Support Services - Business	177,764.72	0.00	177,764.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	550,973.89	550,973.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	478,212.85	305,862.85	0.00	172,350.00	0.00	0.00
31XX Food Services	437,939.73	258,113.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,623.18	6,623.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	75,270.19	75,270.19	0.00	0.00	0.00	0.00
Totals	6,855,091.41	6,215,626.59	279,072.77	180,565.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,855,091.41					

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 FY2026-27 Using FY25 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	1,561,577.54	1,561,577.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,840.53	4,840.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	69,654.32	69,654.32	0.00	0.00	0.00	0.00
222X Educational Media Services	50,764.53	50,764.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	229,864.46	229,864.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	219,853.19	213,671.69	0.00	6,181.50	0.00	0.00
258X Admin. Tech. - Technology Coordinator	62,432.36	0.00	62,432.36	0.00	0.00	0.00
25XX Support Services - Business	87,762.36	0.00	87,762.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	425,546.91	420,493.51	0.00	5,053.40	0.00	0.00
27XX Student Transportation Services	389,647.60	248,497.60	0.00	141,150.00	0.00	0.00
31XX Food Services	3,345.50	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	97,867.21	97,867.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	287,852.15	287,852.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	56,770.00	0.00	0.00	56,770.00	0.00	0.00
Totals	3,547,778.66	3,185,083.54	150,194.72	209,154.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,547,778.66					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0402 Cut Bank Elem	Indirect/Direct	279,072.77 / 6,215,626.59	4.49%		
LE 0403 Cut Bank H S	Indirect/Direct	150,194.72 / 3,185,083.54	4.72%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0402 Cut Bank Elem	0.0281	0.0299	0.0315	0.0315	4.49%
0403 Cut Bank H S	0.0281	0.0299	0.0315	0.0315	4.72%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0402 Cut Bank Elem	0.0281	0.0000	0.0000	0.0000	
0403 Cut Bank H S	0.0281	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0402 Cut Bank Elem	0.0281	0.0299	0.0315	0.0315	
0403 Cut Bank H S	0.0281	0.0299	0.0315	0.0315	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0402 Cut Bank Elem	3.15%	
0403 Cut Bank H S	3.20%	

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

		2027	SS Reclaasified Rate
0546 Cut Bank Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.18%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	857,417.91	857,417.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,156.18	19,156.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,061.64	3,061.64	0.00	0.00	0.00	0.00
222X Educational Media Services	344.09	344.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	29,178.62	29,178.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,632.61	48,632.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	187,635.51	0.00	187,635.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	283,380.67	208,171.15	0.00	75,209.52	0.00	0.00
27XX Student Transportation Services	1,359.75	1,359.75	0.00	0.00	0.00	0.00
31XX Food Services	101,357.08	43,685.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,416.71	12,416.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,194.55	0.00	0.00	10,194.55	0.00	0.00
Totals	1,554,135.32	1,223,424.24	187,635.51	85,404.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,554,135.32					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0404 East Glacier Park Elem	Indirect/Direct	187,635.51 / 1,223,424.24	15.34%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0404 East Glacier Park Elem	0.1195	0.1136	0.1207	0.1268	15.34%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0404 East Glacier Park Elem	0.1195	0.1136	0.1207	0.1268	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0404 East Glacier Park Elem	0.1195	0.1136	0.1207	0.1268	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0404 East Glacier Park Elem	12.05%	

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

		2027	SS Reclaasified Rate
0547 East Glacier Park Elem	**Your Preliminary Rate by School System (SS) is:**	**12.05%**	
	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 FY2026-27 Using FY25 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	109,175.80	109,175.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,565.16	1,565.16	0.00	0.00	0.00	0.00
222X Educational Media Services	3,510.05	3,510.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,103.41	53,103.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,013.69	0.00	0.00	1,013.69	0.00	0.00
Totals	168,368.11	167,354.42	0.00	1,013.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	168,368.11					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1222 Mountain View Elem	Indirect/Direct	0.00 / 167,354.42	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1222 Mountain View Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1222 Mountain View Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	807,512.46	807,512.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,653.88	22,653.88	0.00	0.00	0.00	0.00
222X Educational Media Services	1,170.66	1,170.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,293.66	153,293.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,667.53	2,667.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,240.01	8,861.79	49,378.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	232,874.79	232,874.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	160,845.09	102,610.00	0.00	58,235.09	0.00	0.00
31XX Food Services	118,423.57	55,524.67	0.00	18,746.99	0.00	0.00
34XX Extracurricular - Activities	9,189.61	9,189.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,134.79	33,134.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,729.12	0.00	0.00	11,729.12	0.00	0.00
Totals	1,611,735.17	1,429,493.84	49,378.22	88,711.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,611,735.17					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0407 Ryegate K-12 Schools	Indirect/Direct	49,378.22 / 1,429,493.84	3.45%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0407 Ryegate K-12 Schools	0.0308	0.0321	0.0310	0.0295	3.45%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0407 Ryegate K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0407 Ryegate K-12 Schools	0.0308	0.0321	0.0310	0.0295	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0407 Ryegate K-12 Schools	3.00%	

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

		2027	SS Reclaasified Rate
0549 Ryegate K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.00%**	
	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 FY2026-27 Using FY25 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	790,849.72	790,849.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,082.99	39,082.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,149.00	58,149.00	0.00	0.00	0.00	0.00
222X Educational Media Services	7,030.00	7,030.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,576.99	92,576.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,376.50	122,376.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,855.64	25,058.64	129,797.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,353.00	145,832.00	0.00	6,521.00	0.00	0.00
27XX Student Transportation Services	185,685.77	185,685.77	0.00	0.00	0.00	0.00
31XX Food Services	98,355.30	43,118.00	0.00	0.00	0.00	0.00
33XX Community Services	25,298.00	25,298.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85,937.00	85,937.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,305.01	0.00	0.00	2,305.01	0.00	0.00
9999 Undistributed	8,673.59	8,673.59	0.00	0.00	0.00	0.00
Totals	1,823,528.51	1,629,668.20	129,797.00	8,826.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,823,528.51					

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0411 Lavina K-12 Schools	Indirect/Direct	129,797.00 / 1,629,668.20	7.96%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0411 Lavina K-12 Schools	0.0330	0.0352	0.0379	0.0413	7.96%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0411 Lavina K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0411 Lavina K-12 Schools	0.0330	0.0352	0.0379	0.0413	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0411 Lavina K-12 Schools	4.31%	

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

		2027	SS Reclaasified Rate
0552 Lavina K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.31%**	
	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 FY2026-27 Using FY25 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	1,437,504.13	1,429,504.13	0.00	8,000.00	0.00	0.00
21XX Support Services - Students	77,015.60	77,015.60	0.00	0.00	0.00	0.00
222X Educational Media Services	7,028.27	7,028.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,981.19	160,981.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,676.96	148,676.96	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	59,487.08	0.00	59,487.08	0.00	0.00	0.00
25XX Support Services - Business	112,345.23	12,623.58	99,721.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	411,057.92	358,695.42	0.00	52,362.50	0.00	0.00
27XX Student Transportation Services	315,325.49	159,435.49	0.00	155,890.00	0.00	0.00
31XX Food Services	171,835.68	76,276.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,425.90	26,576.15	0.00	4,849.75	0.00	0.00
35XX Extracurricular - Athletics	136,798.62	132,549.62	0.00	4,249.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,652.00	0.00	0.00	31,652.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	34,889.07	0.00	0.00	34,889.07	0.00	0.00
Totals	3,136,023.14	2,589,363.22	159,208.73	291,892.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,136,023.14					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0416 Philipsburg K-12 Schools	Indirect/Direct	159,208.73 / 2,589,363.22	6.15%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0416 Philipsburg K-12 Schools	0.0245	0.0251	0.0267	0.0288	6.15%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0416 Philipsburg K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0416 Philipsburg K-12 Schools	0.0245	0.0251	0.0267	0.0288	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0416 Philipsburg K-12 Schools	3.17%	

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

		2027	SS Reclaasified Rate
0556 Philipsburg K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.17%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	210,393.21	210,393.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	767.00	767.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	433.32	433.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26.00	26.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,797.63	1,797.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,758.29	0.00	27,758.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,786.22	19,786.22	0.00	0.00	0.00	0.00
31XX Food Services	1,102.38	0.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	80,366.53	0.00	0.00	80,366.53	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,326.61	0.00	0.00	6,326.61	0.00	0.00
Totals	348,757.19	233,203.38	27,758.29	86,693.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	348,757.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0418 Hall Elem	Indirect/Direct	27,758.29 / 233,203.38	11.90%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0418 Hall Elem	0.0625	0.0593	0.0615	0.0648	11.90%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0418 Hall Elem	0.0625	0.0593	0.0615	0.0648	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0418 Hall Elem	6.97%	

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

		2027	SS Reclaasified Rate
0558 Hall Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.97%**	
	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 FY2026-27 Using FY25 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	798,103.96	798,103.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,063.83	13,063.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,040.87	2,040.87	0.00	0.00	0.00	0.00
222X Educational Media Services	3,181.69	3,181.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,364.98	99,364.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,569.11	32,569.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,121.27	12,325.05	41,796.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,049.06	172,049.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,982.93	81,982.93	0.00	0.00	0.00	0.00
31XX Food Services	125,553.87	66,697.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	701.36	701.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,064.74	37,064.74	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	27,978.66	0.00	0.00	0.00	27,978.66	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	22,146.21	0.00	0.00	22,146.21	0.00	0.00
Totals	1,469,922.54	1,319,145.47	41,796.22	22,146.21	27,978.66	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,469,922.54					

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 FY2026-27 Using FY25 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	497,847.09	497,847.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,797.96	24,797.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,356.82	5,356.82	0.00	0.00	0.00	0.00
222X Educational Media Services	3,668.77	3,668.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,341.10	96,341.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,833.04	32,833.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,131.42	3,885.03	43,246.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,143.48	217,143.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,047.09	114,047.09	0.00	0.00	0.00	0.00
31XX Food Services	42,421.06	38,728.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,983.62	9,983.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,531.92	80,531.92	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	27,978.69	0.00	0.00	0.00	27,978.69	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	114,041.63	0.00	0.00	114,041.63	0.00	0.00
Totals	1,314,123.69	1,125,164.67	43,246.39	114,041.63	27,978.69	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,314,123.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0419 Drummond Elem	Indirect/Direct	41,796.22 / 1,319,145.47	3.17%		
LE 0420 Drummond H S	Indirect/Direct	43,246.39 / 1,125,164.67	3.84%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0419 Drummond Elem	0.0217	0.0216	0.0219	0.0218	3.17%
0420 Drummond H S	0.0217	0.0216	0.0219	0.0218	3.84%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0419 Drummond Elem	0.0217	0.0216	0.0219	0.0218	
0420 Drummond H S	0.0217	0.0216	0.0219	0.0218	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0419 Drummond Elem	2.26%	
0420 Drummond H S	2.38%	

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

		2027	SS Reclaasified Rate
0559 Drummond Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.32%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	119,246.90	119,246.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	300.00	300.00	0.00	0.00	0.00	0.00
222X Educational Media Services	5,717.84	5,717.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,735.69	7,735.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,879.92	2,879.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,311.67	1,617.90	18,693.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,804.92	48,804.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,250.61	20,250.61	0.00	0.00	0.00	0.00
31XX Food Services	102.83	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	528.41	528.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,127.11	0.00	0.00	1,127.11	0.00	0.00
Totals	227,005.90	207,082.19	18,693.77	1,127.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	227,005.90					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0424 Davey Elem	Indirect/Direct	18,693.77 / 207,082.19	9.03%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0424 Davey Elem	0.0962	0.0882	0.0868	0.0926	9.03%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0424 Davey Elem	0.0962	0.0882	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0424 Davey Elem	0.0962	0.0882	0.0868	0.0926	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0424 Davey Elem	8.63%	

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

		2027	SS Reclaasified Rate
0563 Davey Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.63%**	
	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 FY2026-27 Using FY25 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	3,564,852.86	3,564,852.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,287.92	41,287.92	0.00	0.00	0.00	0.00
222X Educational Media Services	12,827.32	12,827.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	287,816.40	287,816.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	592,392.34	592,392.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,727.64	0.00	67,517.64	12,210.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	654,807.05	577,702.07	0.00	77,104.98	0.00	0.00
27XX Student Transportation Services	925,145.43	712,895.43	0.00	212,250.00	0.00	0.00
31XX Food Services	559,964.13	143,638.66	0.00	2,807.03	0.00	0.00
32XX Enterprise Services	875.50	875.50	0.00	0.00	0.00	0.00
33XX Community Services	34,488.42	34,488.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,218.16	11,218.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,503.87	101,503.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	71,850.95	0.00	0.00	71,850.95	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	10,080.00	0.00	0.00	10,080.00	0.00	0.00
Totals	6,948,837.99	6,081,498.95	67,517.64	386,302.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,948,837.99					

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 FY2026-27 Using FY25 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	1,245,551.55	1,245,551.55	0.00	0.00	0.00	0.00
222X Educational Media Services	1,918.12	1,918.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,589.52	166,589.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	371,172.67	368,500.68	0.00	2,671.99	0.00	0.00
25XX Support Services - Business	29,807.34	0.00	29,807.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,802.40	201,802.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	553,143.37	340,893.37	0.00	212,250.00	0.00	0.00
31XX Food Services	47,132.62	47,132.62	0.00	0.00	0.00	0.00
33XX Community Services	2,400.00	2,400.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,016.24	11,016.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	211,303.38	211,303.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,645.00	0.00	0.00	20,645.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,880.00	0.00	0.00	2,880.00	0.00	0.00
Totals	2,865,362.21	2,597,107.88	29,807.34	238,446.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,865,362.21					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0425 Box Elder Elem	Indirect/Direct	67,517.64 / 6,081,498.95	1.11%		
LE 0426 Box Elder H S	Indirect/Direct	29,807.34 / 2,597,107.88	1.15%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0425 Box Elder Elem	0.0176	0.0176	0.0174	0.0165	1.11%
0426 Box Elder H S	0.0176	0.0176	0.0174	0.0165	1.15%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0425 Box Elder Elem	0.0000	0.0176	0.0174	0.0165	
0426 Box Elder H S	0.0000	0.0176	0.0174	0.0165	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0425 Box Elder Elem	0.0176	0.0176	0.0174	0.0165	
0426 Box Elder H S	0.0176	0.0176	0.0174	0.0165	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0425 Box Elder Elem	1.52%	
0426 Box Elder H S	1.53%	

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

		2027	SS Reclaasified Rate
0564 Box Elder Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.53%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	6,447,238.25	6,447,238.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,472,825.39	2,472,825.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	442,605.66	442,605.66	0.00	0.00	0.00	0.00
222X Educational Media Services	308,270.11	308,270.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	350,058.03	350,058.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,035,259.93	1,035,259.93	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	21,736.75	0.00	21,736.75	0.00	0.00	0.00
25XX Support Services - Business	703,940.75	5,601.61	698,339.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,641,035.62	1,641,035.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	626,309.51	626,309.51	0.00	0.00	0.00	0.00
31XX Food Services	1,314,120.33	668,099.19	0.00	0.00	0.00	0.00
32XX Enterprise Services	5,297.62	5,297.62	0.00	0.00	0.00	0.00
33XX Community Services	272.00	272.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,286.59	11,286.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,279.14	79,279.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	376,637.89	0.00	0.00	376,637.89	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	353,192.00	0.00	0.00	353,192.00	0.00	0.00
Totals	16,189,365.57	14,093,438.65	720,075.89	729,829.89	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals	16,189,365.57					

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	2,927,168.32	2,916,369.32	0.00	10,799.00	0.00	0.00
21XX Support Services - Students	457,868.21	457,868.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	90,948.29	90,948.29	0.00	0.00	0.00	0.00
222X Educational Media Services	84,162.17	84,162.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	264,278.71	264,278.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	502,499.86	502,499.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,228.98	0.00	10,228.98	0.00	0.00	0.00
25XX Support Services - Business	341,968.05	11,203.06	330,764.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	772,558.71	772,558.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	405,758.93	405,758.93	0.00	0.00	0.00	0.00
31XX Food Services	46,889.03	0.00	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,842.16	1,842.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	219,542.86	219,542.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	243,602.99	243,602.99	0.00	0.00	0.00	0.00
Totals	6,369,317.27	5,970,635.27	340,993.97	10,799.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,369,317.27					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0427 Havre Elem	Indirect/Direct	720,075.89 / 14,093,438.65	5.11%		
LE 0428 Havre H S	Indirect/Direct	340,993.97 / 5,970,635.27	5.71%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0427 Havre Elem	0.0338	0.0358	0.0363	0.0365	5.11%
0428 Havre H S	0.0338	0.0358	0.0363	0.0365	5.71%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0427 Havre Elem	0.0338	0.0000	0.0363	0.0365	
0428 Havre H S	0.0338	0.0000	0.0363	0.0365	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0427 Havre Elem	0.0338	0.0358	0.0363	0.0365	
0428 Havre H S	0.0338	0.0358	0.0363	0.0365	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0427 Havre Elem	3.68%	
0428 Havre H S	3.79%	

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

		2027	SS Reclaasified Rate
0565 Havre Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.74%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	206,724.32	206,724.32	0.00	0.00	0.00	0.00
222X Educational Media Services	2,656.34	2,656.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,289.01	6,289.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,003.70	7,003.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,764.11	3,681.20	19,082.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,739.66	39,739.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,959.79	32,959.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	109.20	109.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	726.87	0.00	0.00	726.87	0.00	0.00
Totals	318,973.00	299,163.22	19,082.91	726.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	318,973.00					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0445 Cottonwood Elem	Indirect/Direct	19,082.91 / 299,163.22	6.38%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0445 Cottonwood Elem	0.0473	0.0443	0.0439	0.0478	6.38%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0445 Cottonwood Elem	0.0473	0.0443	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0445 Cottonwood Elem	0.0473	0.0443	0.0439	0.0478	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0445 Cottonwood Elem	4.69%	

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

		2027	SS Reclaasified Rate
0577 Cottonwood 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 FY2026-27 Using FY25 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	6,482,793.34	6,017,088.94	0.00	465,704.40	0.00	0.00
21XX Support Services - Students	380,980.49	380,980.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	389,280.34	389,280.34	0.00	0.00	0.00	0.00
222X Educational Media Services	388,949.58	388,949.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	493,121.74	493,121.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	312,440.18	312,440.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	541,626.60	0.00	541,626.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,115,110.85	1,058,182.75	0.00	56,928.10	0.00	0.00
27XX Student Transportation Services	800,812.98	558,200.83	0.00	242,612.15	0.00	0.00
31XX Food Services	1,257,953.46	515,477.77	0.00	29,166.00	0.00	0.00
32XX Enterprise Services	28,240.45	28,240.45	0.00	0.00	0.00	0.00
33XX Community Services	906.87	906.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,784.80	37,784.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,075.32	55,075.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,670.00	0.00	0.00	16,670.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	154,062.13	135,250.52	0.00	18,811.61	0.00	0.00
9999 Undistributed	1,410.00	1,410.00	0.00	0.00	0.00	0.00
Totals	12,457,219.13	10,372,390.58	541,626.60	829,892.26	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals	12,457,219.13					

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	1,071,932.03	1,071,932.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	174,234.94	174,234.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,507.56	9,507.56	0.00	0.00	0.00	0.00
222X Educational Media Services	128,065.80	128,065.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,885.12	114,885.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	137,877.47	137,877.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	130,038.32	0.00	130,038.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	301,293.47	301,293.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	175,179.49	175,179.49	0.00	0.00	0.00	0.00
31XX Food Services	30,373.41	20,252.51	0.00	0.00	0.00	0.00
32XX Enterprise Services	33,461.40	33,461.40	0.00	0.00	0.00	0.00
33XX Community Services	1,599.26	1,599.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,768.42	43,768.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	214,897.30	214,897.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,608.93	0.00	0.00	6,608.93	0.00	0.00
9999 Undistributed	1,410.00	1,410.00	0.00	0.00	0.00	0.00
Totals	2,575,132.92	2,428,364.77	130,038.32	6,608.93	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 2,575,132.92

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1207 Rocky Boy Elem	Indirect/Direct	541,626.60 / 10,372,390.58	5.22%		
LE 1229 Rocky Boy H S	Indirect/Direct	130,038.32 / 2,428,364.77	5.35%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1207 Rocky Boy Elem	0.0752	0.0741	0.0740	0.0712	5.22%
1229 Rocky Boy H S	0.0752	0.0741	0.0740	0.0712	5.35%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1207 Rocky Boy Elem	0.0923	0.0000	0.0771	0.0712	
1229 Rocky Boy H S	0.0923	0.0000	0.0771	0.0712	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1207 Rocky Boy Elem	0.0923	0.0741	0.0771	0.0712	
1229 Rocky Boy H S	0.0923	0.0741	0.0771	0.0712	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1207 Rocky Boy Elem	6.97%	
1229 Rocky Boy H S	7.00%	

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

		2027	SS Reclaasified Rate
1043 Rocky Boy Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.99%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	84,383.46	84,383.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,658.00	41,658.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,793.28	1,793.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,747.28	1,747.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,191.50	26,191.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,274.67	0.00	33,274.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,709.47	24,709.47	0.00	0.00	0.00	0.00
31XX Food Services	35,190.06	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	604.58	0.00	0.00	604.58	0.00	0.00
Totals	249,552.30	180,482.99	33,274.67	604.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	249,552.30					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1217 Gildford Colony Elem	Indirect/Direct	33,274.67 / 180,482.99	18.44%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1217 Gildford Colony Elem	0.0704	0.0933	0.1010	0.0784	18.44%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1217 Gildford Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1217 Gildford Colony Elem	0.0704	0.0933	0.1010	0.0784	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1217 Gildford Colony Elem	10.02%	

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

		2027	SS Reclaasified Rate
1049 Gildford Colony Elem	**Your Preliminary Rate by School System (SS) is:**	**10.02%**	
	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.

** "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 FY2026-27 Using FY25 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	938,531.20	938,531.20	0.00	0.00	0.00	0.00
222X Educational Media Services	47,152.05	47,152.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,415.13	169,415.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,961.61	88,961.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,487.12	16,619.35	31,867.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	425,011.09	231,535.09	0.00	193,476.00	0.00	0.00
27XX Student Transportation Services	130,565.10	130,565.10	0.00	0.00	0.00	0.00
31XX Food Services	175,843.83	65,953.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,185.53	12,185.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,585.59	0.00	0.00	2,585.59	0.00	0.00
Totals	2,038,738.25	1,700,918.44	31,867.77	196,061.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,038,738.25					

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 FY2026-27 Using FY25 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	514,623.37	514,623.37	0.00	0.00	0.00	0.00
222X Educational Media Services	27,064.04	27,064.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,823.24	182,823.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,190.98	108,190.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,680.28	16,495.95	37,184.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	204,521.21	194,521.21	0.00	10,000.00	0.00	0.00
27XX Student Transportation Services	112,318.18	112,318.18	0.00	0.00	0.00	0.00
31XX Food Services	55,593.13	37,074.60	0.00	0.00	0.00	0.00
32XX Enterprise Services	330.78	330.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,605.00	15,605.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,183.77	64,183.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	44,101.80	0.00	0.00	44,101.80	0.00	0.00
Totals	1,383,035.78	1,273,231.12	37,184.33	54,101.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,383,035.78					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1233 North Star Elem	Indirect/Direct	31,867.77 / 1,700,918.44	1.87%		
LE 1234 North Star HS	Indirect/Direct	37,184.33 / 1,273,231.12	2.92%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1233 North Star Elem	0.0163	0.0152	0.0164	0.0170	1.87%
1234 North Star HS	0.0163	0.0152	0.0164	0.0170	2.92%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1233 North Star Elem	0.0200	0.0000	0.0000	0.0000	
1234 North Star HS	0.0200	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1233 North Star Elem	0.0200	0.0152	0.0164	0.0170	
1234 North Star HS	0.0200	0.0152	0.0164	0.0170	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1233 North Star Elem	1.66%	
1234 North Star HS	1.86%	

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

		2027	SS Reclaasified Rate
1071 North Star Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.76%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,374,263.33	2,359,535.80	0.00	14,727.53	0.00	0.00
21XX Support Services - Students	172,644.67	172,644.67	0.00	0.00	0.00	0.00
222X Educational Media Services	79,964.38	79,964.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	264,602.69	264,602.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	167,024.50	167,024.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,742.25	11,486.28	79,255.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	321,122.56	295,656.56	0.00	25,466.00	0.00	0.00
27XX Student Transportation Services	228,646.23	228,646.23	0.00	0.00	0.00	0.00
31XX Food Services	271,854.79	185,386.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,879.28	29,879.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,361.96	29,361.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,518.10	0.00	0.00	7,518.10	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,023.02	0.00	0.00	7,023.02	0.00	0.00
9999 Undistributed	1,679.73	1,679.73	0.00	0.00	0.00	0.00
Totals	4,046,327.49	3,825,868.40	79,255.97	54,734.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,046,327.49					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0452 Clancy Elem	Indirect/Direct	79,255.97 / 3,825,868.40	2.07%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0452 Clancy Elem	0.0192	0.0185	0.0184	0.0179	2.07%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0452 Clancy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0452 Clancy Elem	0.0192	0.0185	0.0184	0.0179	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0452 Clancy Elem	1.80%	

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

		2027	SS Reclaasified Rate
0584 Clancy Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.80%**	
	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 FY2026-27 Using FY25 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	2,454,247.11	2,444,647.11	0.00	9,600.00	0.00	0.00
21XX Support Services - Students	141,475.42	141,475.42	0.00	0.00	0.00	0.00
222X Educational Media Services	38,508.20	38,508.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,827.06	181,827.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,421.79	210,421.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,065.26	9,147.56	91,917.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,026.56	262,346.40	0.00	24,680.16	0.00	0.00
27XX Student Transportation Services	210,121.01	210,121.01	0.00	0.00	0.00	0.00
31XX Food Services	277,438.63	140,004.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,970.70	33,970.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,245.93	0.00	0.00	5,245.93	0.00	0.00
9999 Undistributed	100.10	100.10	0.00	0.00	0.00	0.00
Totals	3,941,447.77	3,672,570.27	91,917.70	39,526.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,941,447.77					

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 FY2026-27 Using FY25 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	964,239.07	963,377.41	0.00	861.66	0.00	0.00
21XX Support Services - Students	47,277.82	47,277.82	0.00	0.00	0.00	0.00
222X Educational Media Services	22,035.48	22,035.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,800.44	137,800.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,249.45	76,249.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,171.76	5,098.06	98,073.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	229,826.84	193,978.84	0.00	35,848.00	0.00	0.00
27XX Student Transportation Services	154,145.63	154,145.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,147.01	12,147.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	127,346.84	127,346.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	1,877,240.34	1,739,456.98	98,073.70	39,709.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,877,240.34					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0453 Whitehall Elem	Indirect/Direct	91,917.70 / 3,672,570.27	2.50%		
LE 0454 Whitehall H S	Indirect/Direct	98,073.70 / 1,739,456.98	5.64%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0453 Whitehall Elem	0.0179	0.0182	0.0204	0.0209	2.50%
0454 Whitehall H S	0.0179	0.0182	0.0204	0.0209	5.64%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0453 Whitehall Elem	0.0179	0.0182	0.0000	0.0000	
0454 Whitehall H S	0.0179	0.0182	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0453 Whitehall Elem	0.0179	0.0182	0.0204	0.0209	
0454 Whitehall H S	0.0179	0.0182	0.0204	0.0209	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0453 Whitehall Elem	1.95%	
0454 Whitehall H S	2.54%	

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

		2027	SS Reclaasified Rate
0585 Whitehall 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,796,533.88	1,796,533.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	59,310.47	59,310.47	0.00	0.00	0.00	0.00
222X Educational Media Services	112,107.97	112,107.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,167.23	102,167.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,357.41	148,357.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,392.36	46,660.01	84,732.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	381,301.78	381,301.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,200.26	83,200.26	0.00	0.00	0.00	0.00
31XX Food Services	247,263.79	133,256.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,461.98	9,461.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,888.18	48,888.18	0.00	0.00	0.00	0.00
Totals	3,119,985.31	2,921,245.52	84,732.35	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	3,119,985.31					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0456 Boulder Elem	Indirect/Direct	84,732.35 / 2,921,245.52	2.90%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0456 Boulder Elem	0.0168	0.0164	0.0162	0.0172	2.90%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0456 Boulder Elem	0.0168	0.0164	0.0162	0.0172	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0456 Boulder Elem	1.82%	

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

		2027	SS Reclaasified Rate
0587 Boulder Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.82%**	
	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 D: Copy the higher value by LE from Lines B or C.
Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.
Line F: Average together the results from Line E.

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	383,406.68	375,734.79	0.00	7,671.89	0.00	0.00
23XX Support Services - General Administration	1,545.70	1,545.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,174.07	202.90	38,971.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,483.96	59,182.51	0.00	78,301.45	0.00	0.00
27XX Student Transportation Services	47,691.70	47,691.70	0.00	0.00	0.00	0.00
31XX Food Services	5,431.22	3,303.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	8,803.93	2,633.42	0.00	6,170.51	0.00	0.00
9999 Undistributed	5,775.02	5,775.02	0.00	0.00	0.00	0.00
Totals	629,312.28	496,069.95	38,971.17	92,143.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	629,312.28					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0458 Cardwell Elem	Indirect/Direct	38,971.17 / 496,069.95	7.86%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0458 Cardwell Elem	0.0513	0.0532	0.0551	0.0554	7.86%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0458 Cardwell Elem	0.0513	0.0532	0.0551	0.0554	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0458 Cardwell Elem	0.0513	0.0532	0.0551	0.0554	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0458 Cardwell Elem	5.58%	

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

		2027	SS Reclaasified Rate
0589 Cardwell 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.

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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 FY2026-27 Using FY25 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	2,969,308.53	2,969,308.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	159,677.22	159,677.22	0.00	0.00	0.00	0.00
222X Educational Media Services	303,966.29	303,966.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	323,970.78	323,970.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,563.27	174,563.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,774.94	0.00	106,774.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	444,227.07	444,227.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	188,021.90	188,021.90	0.00	0.00	0.00	0.00
31XX Food Services	234,676.17	141,647.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,638.14	2,638.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,820.49	34,820.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,309.55	0.00	0.00	40,309.55	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,361.99	0.00	0.00	19,361.99	0.00	0.00
Totals	5,002,316.34	4,742,841.10	106,774.94	59,671.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,002,316.34					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0460 Montana City Elem	Indirect/Direct	106,774.94 / 4,742,841.10	2.25%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0460 Montana City Elem	0.0146	0.0154	0.0154	0.0154	2.25%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0460 Montana City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0460 Montana City Elem	0.0146	0.0154	0.0154	0.0154	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0460 Montana City Elem	1.58%	

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

		2027	SS Reclaasified Rate
0591 Montana City 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.

** "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 FY2026-27 Using FY25 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	2,125,085.37	2,082,395.47	0.00	42,689.90	0.00	0.00
21XX Support Services - Students	149,111.10	149,111.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,399.99	2,399.99	0.00	0.00	0.00	0.00
222X Educational Media Services	76,217.98	76,217.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	274,514.64	274,514.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	161,049.76	161,049.76	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,316.69	0.00	4,316.69	0.00	0.00	0.00
25XX Support Services - Business	171,156.36	17,531.51	153,624.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	382,500.48	356,280.48	0.00	26,220.00	0.00	0.00
27XX Student Transportation Services	331,953.75	331,953.75	0.00	0.00	0.00	0.00
31XX Food Services	27,445.95	18,200.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	71,561.94	71,561.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	454,809.64	332,916.14	0.00	121,893.50	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	8,763.60	0.00	0.00	0.00	8,763.60	0.00
Totals	4,240,887.25	3,874,133.14	157,941.54	190,803.40	8,763.60	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,240,887.25					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0457 Jefferson H S	Indirect/Direct	157,941.54 / 3,874,133.14	4.08%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0457 Jefferson H S	0.0259	0.0248	0.0268	0.0259	4.08%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0457 Jefferson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0457 Jefferson H S	0.0259	0.0248	0.0268	0.0259	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0457 Jefferson H S	2.74%	

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

		2027	SS Reclaasified Rate
1033 Jefferson High School	**Your Preliminary Rate by School System (SS) is:**	**2.74%**	
	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 FY2026-27 Using FY25 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	1,277,835.32	1,277,835.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,097.37	15,097.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,204.97	13,204.97	0.00	0.00	0.00	0.00
222X Educational Media Services	1,455.72	1,455.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	250,503.78	250,503.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,831.61	1,831.61	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,182.28	0.00	5,182.28	0.00	0.00	0.00
25XX Support Services - Business	76,518.37	6,308.49	70,209.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,298.87	200,298.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,635.42	153,346.42	0.00	50,289.00	0.00	0.00
31XX Food Services	125,171.80	78,142.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,377.16	28,377.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,702.18	40,702.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	91,188.41	0.00	0.00	91,188.41	0.00	0.00
Totals	2,331,003.26	2,067,104.27	75,392.16	141,477.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,331,003.26					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0464 Stanford K-12 Schools	Indirect/Direct	75,392.16 / 2,067,104.27	3.65%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0464 Stanford K-12 Schools	0.0280	0.0264	0.0279	0.0299	3.65%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0464 Stanford K-12 Schools	0.0000	0.0264	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0464 Stanford K-12 Schools	0.0280	0.0264	0.0279	0.0299	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0464 Stanford K-12 Schools	2.83%	

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

		2027	SS Reclaasified Rate
0593 Stanford 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 FY2026-27 Using FY25 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	1,200,671.84	1,195,027.21	0.00	5,644.63	0.00	0.00
222X Educational Media Services	438.30	438.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,132.15	228,132.15	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	340.82	0.00	340.82	0.00	0.00	0.00
25XX Support Services - Business	98,382.20	11,655.99	86,726.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	286,253.71	286,253.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	121,871.92	121,871.92	0.00	0.00	0.00	0.00
31XX Food Services	108,599.21	61,204.43	0.00	0.00	0.00	0.00
33XX Community Services	6,713.32	6,713.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,068.72	17,068.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,544.96	85,544.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	15,134.20	0.00	0.00	15,134.20	0.00	0.00
Totals	2,169,151.35	2,013,910.71	87,067.03	20,778.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,169,151.35					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0469 Hobson K-12 Schools	Indirect/Direct	87,067.03 / 2,013,910.71	4.32%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0469 Hobson K-12 Schools	0.0221	0.0234	0.0243	0.0247	4.32%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0469 Hobson K-12 Schools	0.0221	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0469 Hobson K-12 Schools	0.0221	0.0234	0.0243	0.0247	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0469 Hobson K-12 Schools	2.62%	

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

		2027	SS Reclaasified Rate
0597 Hobson 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 FY2026-27 Using FY25 Expenditures

23 Judith Basin 0600 Geyser K-12 Schools

0473 Geyser 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	807,585.47	807,585.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,971.98	12,971.98	0.00	0.00	0.00	0.00
222X Educational Media Services	22,804.28	22,804.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	224,592.90	224,592.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,650.94	5,650.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,404.41	6,213.05	66,191.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,051.21	214,051.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,159.87	124,159.87	0.00	0.00	0.00	0.00
31XX Food Services	77,605.75	40,976.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,975.17	10,975.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,808.99	30,808.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	817.61	0.00	0.00	817.61	0.00	0.00
Totals	1,604,428.58	1,500,790.07	66,191.36	817.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,604,428.58					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0473 Geyser K-12 Schools	Indirect/Direct	66,191.36 / 1,500,790.07	4.41%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0473 Geyser K-12 Schools	0.0299	0.0293	0.0299	0.0302	4.41%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0473 Geyser K-12 Schools	0.0000	0.0000	0.0000	0.0302	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0473 Geyser K-12 Schools	0.0299	0.0293	0.0299	0.0302	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0473 Geyser K-12 Schools	3.10%	

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

		2027	SS Reclaasified Rate
0600 Geyser K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.10%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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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 FY2026-27 Using FY25 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	3,110,448.50	3,094,511.42	0.00	15,937.08	0.00	0.00
21XX Support Services - Students	374,604.68	374,604.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	127,380.23	127,380.23	0.00	0.00	0.00	0.00
222X Educational Media Services	109,184.85	109,184.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,655.11	139,655.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	250,069.86	250,069.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,908.98	0.00	143,908.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	594,848.32	589,366.13	0.00	5,482.19	0.00	0.00
27XX Student Transportation Services	346,808.36	235,998.36	0.00	110,810.00	0.00	0.00
31XX Food Services	332,555.06	224,048.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,228.42	36,228.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,062,292.91	0.00	0.00	4,062,292.91	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	295,538.18	0.00	0.00	0.00	295,538.18	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,973.86	4,935.00	0.00	15,038.86	0.00	0.00
9999 Undistributed	4,490.21	4,490.21	0.00	0.00	0.00	0.00
Totals	9,947,987.53	5,190,472.30	143,908.98	4,209,561.04	295,538.18	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,947,987.53					

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 FY2026-27 Using FY25 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	1,319,032.88	1,313,950.88	0.00	5,082.00	0.00	0.00
21XX Support Services - Students	95,423.27	95,423.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	70,439.24	57,839.24	0.00	12,600.00	0.00	0.00
222X Educational Media Services	64,000.25	64,000.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,406.31	75,406.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,963.20	112,963.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,919.93	1,614.25	66,305.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	283,823.39	278,117.43	0.00	5,705.96	0.00	0.00
27XX Student Transportation Services	148,357.19	100,867.19	0.00	47,490.00	0.00	0.00
31XX Food Services	37,796.94	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,862.96	18,862.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	166,866.57	166,866.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,445.22	0.00	0.00	6,445.22	0.00	0.00
9999 Undistributed	730.50	730.50	0.00	0.00	0.00	0.00
Totals	2,468,067.85	2,286,642.05	66,305.68	77,323.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,468,067.85					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0474 Arlee Elem	Indirect/Direct	143,908.98 / 5,190,472.30	2.77%		
LE 0475 Arlee H S	Indirect/Direct	66,305.68 / 2,286,642.05	2.90%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0474 Arlee Elem	0.0253	0.0257	0.0264	0.0258	2.77%
0475 Arlee H S	0.0253	0.0257	0.0264	0.0258	2.90%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0474 Arlee Elem	0.0286	0.0262	0.0269	0.0263	
0475 Arlee H S	0.0286	0.0262	0.0269	0.0263	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0474 Arlee Elem	0.0286	0.0262	0.0269	0.0263	
0475 Arlee H S	0.0286	0.0262	0.0269	0.0263	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0474 Arlee Elem	2.58%	
0475 Arlee H S	2.60%	

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

		2027	SS Reclaasified Rate
0601 Arlee Public 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	9,226,838.89	9,226,838.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	375,431.13	375,431.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	53,706.13	53,706.13	0.00	0.00	0.00	0.00
222X Educational Media Services	349,429.84	349,429.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	359,899.49	359,899.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	822,933.80	822,933.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	223,147.29	27,167.27	195,980.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,288,736.86	1,288,736.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	985,691.00	933,779.61	0.00	51,911.39	0.00	0.00
31XX Food Services	3.44	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,551.87	6,551.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,022.87	112,022.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	276,715.63	0.00	0.00	276,715.63	0.00	0.00
9999 Undistributed	2,036.21	2,036.21	0.00	0.00	0.00	0.00
Totals	14,083,144.45	13,558,533.97	195,980.02	328,627.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	14,083,144.45					

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 FY2026-27 Using FY25 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	3,972,037.23	3,972,037.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	91,479.00	91,479.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,436.94	22,436.94	0.00	0.00	0.00	0.00
222X Educational Media Services	134,592.76	134,592.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,801.79	214,801.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	446,080.97	446,080.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,075.31	3,420.57	96,654.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	583,656.07	583,656.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	580,598.18	485,795.38	0.00	94,802.80	0.00	0.00
31XX Food Services	631,832.25	487,263.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	77,968.40	77,968.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	504,273.55	504,273.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	50,000.00	0.00	0.00	50,000.00	0.00	0.00
Totals	7,409,832.45	7,023,805.80	96,654.74	144,802.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,409,832.45					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0477 Polson Elem	Indirect/Direct	195,980.02 / 13,558,533.97	1.45%		
LE 0478 Polson H S	Indirect/Direct	96,654.74 / 7,023,805.80	1.38%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0477 Polson Elem	0.0189	0.0180	0.0191	0.0212	1.45%
0478 Polson H S	0.0189	0.0180	0.0191	0.0212	1.38%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0477 Polson Elem	0.0189	0.0180	0.0000	0.0212	
0478 Polson H S	0.0189	0.0180	0.0000	0.0212	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0477 Polson Elem	0.0189	0.0180	0.0191	0.0212	
0478 Polson H S	0.0189	0.0180	0.0191	0.0212	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0477 Polson Elem	1.74%	
0478 Polson H S	1.73%	

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

		2027	SS Reclaasified Rate
0603 Polson Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.74%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	4,202,752.52	4,168,346.54	0.00	34,405.98	0.00	0.00
21XX Support Services - Students	71,704.33	71,704.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,614.68	13,614.68	0.00	0.00	0.00	0.00
222X Educational Media Services	122,596.47	122,596.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	305,211.92	305,211.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	381,180.73	381,180.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	384,772.28	10,312.71	374,459.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	913,969.70	913,969.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	621,395.86	621,395.86	0.00	0.00	0.00	0.00
31XX Food Services	460,857.59	217,609.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	212,094.41	212,094.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	238,824.46	0.00	0.00	238,824.46	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	63,593.68	0.00	0.00	63,593.68	0.00	0.00
Totals	7,992,568.63	7,038,036.87	374,459.57	336,824.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,992,568.63					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0481 St Ignatius K-12 Schools	Indirect/Direct	374,459.57 / 7,038,036.87	5.32%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0481 St Ignatius K-12 Schools	0.0401	0.0395	0.0410	0.0411	5.32%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0481 St Ignatius K-12 Schools	0.0401	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0481 St Ignatius K-12 Schools	0.0401	0.0395	0.0410	0.0411	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0481 St Ignatius K-12 Schools	4.08%	

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

		2027	SS Reclaasified Rate
0605 St Ignatius K-12 Schools	**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.

** "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 FY2026-27 Using FY25 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	222,691.65	222,691.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,642.23	10,642.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,985.50	2,985.50	0.00	0.00	0.00	0.00
222X Educational Media Services	2,170.36	2,170.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,293.35	2,293.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,014.00	2,014.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,038.50	0.00	54,038.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,844.55	25,844.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	371.35	371.35	0.00	0.00	0.00	0.00
31XX Food Services	14,572.05	2,372.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,863.24	0.00	0.00	49,863.24	0.00	0.00
Totals	387,486.78	271,385.62	54,038.50	49,863.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	387,486.78					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0483 Valley View Elem	Indirect/Direct	54,038.50 / 271,385.62	19.91%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0483 Valley View Elem	0.1306	0.1275	0.1346	0.1348	19.91%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0483 Valley View Elem	0.1306	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0483 Valley View Elem	0.1306	0.1275	0.1346	0.1348	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0483 Valley View Elem	13.81%	

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

		2027	SS Reclaasified Rate
0607 Valley View Elementary	**Your Preliminary Rate by School System (SS) is:**	**13.81%**	
	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 FY2026-27 Using FY25 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	122,320.41	118,425.26	0.00	3,895.15	0.00	0.00
25XX Support Services - Business	24,604.33	0.00	24,604.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,591.43	18,953.93	0.00	8,637.50	0.00	0.00
27XX Student Transportation Services	1,830.36	1,830.36	0.00	0.00	0.00	0.00
Totals	176,346.53	139,209.55	24,604.33	12,532.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	176,346.53					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0486 Swan Lake-Salmon Elem	Indirect/Direct	24,604.33 / 139,209.55	17.67%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0486 Swan Lake-Salmon Elem	0.1486	0.1398	0.1400	0.1516	17.67%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0486 Swan Lake-Salmon Elem	0.1486	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0486 Swan Lake-Salmon Elem	0.1486	0.1398	0.1400	0.1516	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0486 Swan Lake-Salmon Elem	14.38%	

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

		2027	SS Reclaasified Rate
0610 Swan Lake-Salmon Elem	**Your Preliminary Rate by School System (SS) is:**	**14.38%**	
	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.

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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 FY2026-27 Using FY25 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	8,534,247.94	8,515,638.80	0.00	18,609.14	0.00	0.00
21XX Support Services - Students	784,240.76	784,240.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	203,635.17	203,635.17	0.00	0.00	0.00	0.00
222X Educational Media Services	309,328.03	309,328.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	367,403.40	367,403.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,172,046.24	1,172,046.24	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	162,110.96	56,255.67	105,855.29	0.00	0.00	0.00
25XX Support Services - Business	463,219.48	64,081.86	399,137.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,574,920.26	2,360,568.76	0.00	214,351.50	0.00	0.00
27XX Student Transportation Services	1,175,831.57	595,325.32	0.00	580,506.25	0.00	0.00
31XX Food Services	76,840.25	76,760.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,896.30	18,896.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	231,663.31	96,549.73	0.00	135,113.58	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,534,271.19	0.00	0.00	2,534,271.19	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	63,902.94	51,402.94	0.00	12,500.00	0.00	0.00
9999 Undistributed	138,463.26	138,463.26	0.00	0.00	0.00	0.00
Totals	18,811,021.06	14,810,597.20	504,992.91	3,495,351.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	18,811,021.06					

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 FY2026-27 Using FY25 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	1,834,939.19	1,824,057.05	0.00	10,882.14	0.00	0.00
21XX Support Services - Students	116,183.12	116,183.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,835.29	35,835.29	0.00	0.00	0.00	0.00
222X Educational Media Services	100,386.21	100,386.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,459.76	123,459.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	452,229.01	452,229.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	37,251.64	0.00	37,251.64	0.00	0.00	0.00
25XX Support Services - Business	127,902.74	2,981.03	124,921.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	684,955.38	617,039.71	0.00	67,915.67	0.00	0.00
27XX Student Transportation Services	416,675.00	205,431.25	0.00	211,243.75	0.00	0.00
31XX Food Services	1,282,975.57	620,763.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	133,588.39	133,588.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	350,209.22	350,209.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	94,750.32	0.00	0.00	94,750.32	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	286.00	0.00	0.00	286.00	0.00	0.00
9999 Undistributed	25,210.53	25,210.53	0.00	0.00	0.00	0.00
Totals	5,816,837.37	4,607,374.34	162,173.35	385,077.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,816,837.37					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1199 Ronan Elem	Indirect/Direct	504,992.91 / 14,810,597.20	3.41%		
LE 1200 Ronan H S	Indirect/Direct	162,173.35 / 4,607,374.34	3.52%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1199 Ronan Elem	0.0323	0.0331	0.0333	0.0351	3.41%
1200 Ronan H S	0.0323	0.0331	0.0333	0.0351	3.52%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1199 Ronan Elem	0.0358	0.0354	0.0357	0.0380	
1200 Ronan H S	0.0358	0.0354	0.0357	0.0380	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1199 Ronan Elem	0.0358	0.0354	0.0357	0.0380	
1200 Ronan H S	0.0358	0.0354	0.0357	0.0380	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1199 Ronan Elem	3.40%	
1200 Ronan H S	3.42%	

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

		2027	SS Reclaasified Rate
1037 Ronan Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.41%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	984,643.10	984,643.10	0.00	0.00	0.00	0.00
222X Educational Media Services	18,580.60	18,580.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,052.11	66,052.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,457.49	78,457.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,400.24	1,669.91	102,730.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	195,662.98	195,662.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	189,953.61	113,953.61	0.00	76,000.00	0.00	0.00
31XX Food Services	139,567.39	81,264.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	434.80	434.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,868.10	30,868.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,396,864.00	0.00	0.00	1,396,864.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	66,800.99	0.00	0.00	0.00	66,800.99	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	16,216.49	0.00	0.00	16,216.49	0.00	0.00
Totals	3,288,501.90	1,571,587.61	102,730.33	1,489,080.49	66,800.99	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,288,501.90					

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 FY2026-27 Using FY25 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	542,340.45	542,340.45	0.00	0.00	0.00	0.00
222X Educational Media Services	17,999.34	17,999.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,921.48	61,921.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,235.15	81,235.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,340.43	1,669.92	74,670.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,682.37	159,390.37	0.00	3,292.00	0.00	0.00
27XX Student Transportation Services	185,829.57	114,829.57	0.00	71,000.00	0.00	0.00
34XX Extracurricular - Activities	17,373.34	17,373.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,888.70	99,888.70	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	47,542.50	0.00	0.00	0.00	47,542.50	0.00
Totals	1,293,153.33	1,096,648.32	74,670.51	74,292.00	47,542.50	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,293,153.33					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1205 Charlo Elem	Indirect/Direct	102,730.33 / 1,571,587.61	6.54%		
LE 1206 Charlo H S	Indirect/Direct	74,670.51 / 1,096,648.32	6.81%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1205 Charlo Elem	0.0442	0.0441	0.0453	0.0456	6.54%
1206 Charlo H S	0.0442	0.0441	0.0453	0.0456	6.81%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
1205 Charlo Elem	0.0442	0.0441	0.0453	0.0456	
1206 Charlo H S	0.0442	0.0441	0.0453	0.0456	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1205 Charlo Elem	4.65%	
1206 Charlo H S	4.70%	

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

		2027	SS Reclaasified Rate
1042 Charlo Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.68%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	357,897.44	357,897.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,637.10	24,637.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	89.59	89.59	0.00	0.00	0.00	0.00
222X Educational Media Services	5,449.81	5,449.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,723.50	18,723.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,002.63	82,002.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,804.85	0.00	79,804.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,233.42	38,233.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,015.81	3,015.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	522.50	0.00	0.00	522.50	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,844.00	0.00	0.00	7,844.00	0.00	0.00
Totals	618,220.65	530,049.30	79,804.85	8,366.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	618,220.65					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1211 Upper West Shore Elem	Indirect/Direct	79,804.85 / 530,049.30	15.06%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1211 Upper West Shore Elem	0.1181	0.1149	0.1113	0.1139	15.06%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1211 Upper West Shore Elem	0.1181	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1211 Upper West Shore Elem	0.1181	0.1149	0.1113	0.1139	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1211 Upper West Shore Elem	11.57%	

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

		2027	SS Reclaasified Rate
1046 Upper West Shore Elem	**Your Preliminary Rate by School System (SS) is:**	**11.57%**	
	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 FY2026-27 Using FY25 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	36,239,139.65	36,239,139.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,828,936.01	5,828,936.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	346,696.30	346,696.30	0.00	0.00	0.00	0.00
222X Educational Media Services	1,398,700.61	1,398,700.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	838,463.59	838,463.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,062,337.78	4,062,337.78	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	467,317.12	0.00	467,317.12	0.00	0.00	0.00
25XX Support Services - Business	1,728,890.26	30,890.70	1,697,999.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,022,711.20	4,955,277.29	0.00	67,433.91	0.00	0.00
27XX Student Transportation Services	5,134,784.24	5,134,784.24	0.00	0.00	0.00	0.00
31XX Food Services	3,899,488.13	131,024.26	0.00	33,538.00	0.00	0.00
32XX Enterprise Services	184,314.55	184,314.55	0.00	0.00	0.00	0.00
33XX Community Services	152,194.97	152,194.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,960.69	22,960.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,621.60	104,621.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	166,536.95	166,536.95	0.00	0.00	0.00	0.00
9999 Undistributed	3,375.00	3,375.00	0.00	0.00	0.00	0.00
Totals	65,601,468.65	59,600,254.19	2,165,316.68	100,971.91	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	65,601,468.65					

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	18,449,475.76	18,398,794.24	0.00	50,681.52	0.00	0.00
21XX Support Services - Students	1,540,125.74	1,540,125.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	80,235.02	80,235.02	0.00	0.00	0.00	0.00
222X Educational Media Services	517,340.53	517,340.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	482,630.67	482,630.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,503,455.07	2,503,455.07	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	98,788.09	0.00	98,788.09	0.00	0.00	0.00
25XX Support Services - Business	1,548,965.33	16,445.44	1,532,519.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,551,202.73	2,504,672.95	0.00	46,529.78	0.00	0.00
27XX Student Transportation Services	856,949.17	856,949.17	0.00	0.00	0.00	0.00
33XX Community Services	74,045.93	74,045.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	253,546.74	253,546.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,270,846.40	1,270,846.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	717,534.60	45,731.69	0.00	671,802.91	0.00	0.00
Totals	30,945,141.78	28,544,819.59	1,631,307.98	769,014.21	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	30,945,141.78					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0487 Helena Elem	Indirect/Direct	2,165,316.68 / 59,600,254.19	3.63%		
LE 0488 Helena H S	Indirect/Direct	1,631,307.98 / 28,544,819.59	5.71%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0487 Helena Elem	0.0409	0.0400	0.0383	0.0398	3.63%
0488 Helena H S	0.0409	0.0400	0.0383	0.0398	5.71%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0487 Helena Elem	0.0434	0.0432	0.0418	0.0431	
0488 Helena H S	0.0434	0.0432	0.0418	0.0431	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0487 Helena Elem	0.0434	0.0432	0.0418	0.0431	
0488 Helena H S	0.0434	0.0432	0.0418	0.0431	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0487 Helena Elem	3.95%	
0488 Helena H S	4.34%	

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

		2027	SS Reclaasified Rate
0611 Helena Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.15%**	
	This same rate is applied to both EL and HS in the same SS		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	431,215.14	431,215.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,629.60	5,629.60	0.00	0.00	0.00	0.00
222X Educational Media Services	6,777.13	6,777.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,594.73	17,594.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,932.81	13,832.18	19,100.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,516.41	44,010.74	0.00	9,505.67	0.00	0.00
27XX Student Transportation Services	74,405.22	74,405.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	255,690.41	0.00	0.00	255,690.41	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,580.91	0.00	0.00	7,580.91	0.00	0.00
Totals	885,342.36	593,464.74	19,100.63	272,776.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	885,342.36					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0491 Trinity Elem	Indirect/Direct	19,100.63 / 593,464.74	3.22%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0491 Trinity Elem	0.0391	0.0385	0.0389	0.0364	3.22%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0491 Trinity Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0491 Trinity Elem	0.0391	0.0385	0.0389	0.0364	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0491 Trinity Elem	3.52%	

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

		2027	SS Reclaasified Rate
0614 Trinity 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 FY2026-27 Using FY25 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	11,458,542.17	11,458,542.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	664,349.42	664,349.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,130.66	17,130.66	0.00	0.00	0.00	0.00
222X Educational Media Services	502,954.24	502,954.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	482,834.44	482,834.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,075,080.21	1,075,080.21	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	19,812.13	0.00	19,812.13	0.00	0.00	0.00
25XX Support Services - Business	503,912.11	0.00	503,912.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,631,217.24	1,627,783.97	0.00	3,433.27	0.00	0.00
27XX Student Transportation Services	901,892.79	901,892.79	0.00	0.00	0.00	0.00
31XX Food Services	908,634.11	462,905.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,320.21	7,320.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	461,698.16	461,698.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	34,796.53	0.00	0.00	34,796.53	0.00	0.00
Totals	18,670,174.42	17,662,491.76	523,724.24	38,229.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	18,670,174.42					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1240 East Helena K-12	Indirect/Direct	523,724.24 / 17,662,491.76	2.97%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1240 East Helena K-12	0.0202	0.0200	0.0203	0.0210	2.97%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1240 East Helena K-12	0.0202	0.0200	0.0203	0.0210	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1240 East Helena K-12	0.0202	0.0200	0.0203	0.0210	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1240 East Helena K-12	2.11%	

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

		2027	SS Reclaasified Rate
0615 East Helena Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.11%**	
	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 FY2026-27 Using FY25 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	158,622.31	158,622.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,263.00	1,263.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,240.09	5,240.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	926.00	926.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,430.91	2,157.40	24,273.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,959.38	50,245.26	0.00	3,714.12	0.00	0.00
27XX Student Transportation Services	4,880.35	4,880.35	0.00	0.00	0.00	0.00
31XX Food Services	27,269.21	19,278.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,939.30	0.00	0.00	1,939.30	0.00	0.00
Totals	280,530.55	242,613.27	24,273.51	5,653.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	280,530.55					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0495 Wolf Creek Elem	Indirect/Direct	24,273.51 / 242,613.27	10.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0495 Wolf Creek Elem	0.0826	0.0758	0.1029	0.0935	10.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0495 Wolf Creek Elem	0.0826	0.0758	0.1029	0.0935	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0495 Wolf Creek Elem	8.64%	

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

		2027	SS Reclaasified Rate
0618 Wolf Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.64%**	
	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 FY2026-27 Using FY25 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	247,497.52	247,497.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,304.43	21,304.43	0.00	0.00	0.00	0.00
222X Educational Media Services	50.00	50.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,893.69	3,893.69	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,180.00	3,180.00	0.00	0.00	0.00	0.00
31XX Food Services	40,807.70	0.00	0.00	0.00	0.00	0.00
Totals	316,733.34	275,925.64	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	316,733.34					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0498 Auchard Creek Elem	Indirect/Direct	0.00 / 275,925.64	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0498 Auchard Creek Elem	0.00%	

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

		2027	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.

** "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 FY2026-27 Using FY25 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	1,474,424.04	1,474,424.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	640.74	640.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,363.13	7,363.13	0.00	0.00	0.00	0.00
222X Educational Media Services	47,464.15	47,464.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,075.52	153,075.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,559.90	35,559.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,659.14	0.00	125,659.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,872.82	171,872.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,722.89	83,722.89	0.00	0.00	0.00	0.00
31XX Food Services	144,460.38	73,921.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,533.48	2,533.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	132,410.50	132,410.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	33,092.64	0.00	0.00	33,092.64	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	38,057.12	11,148.00	0.00	26,909.12	0.00	0.00
9999 Undistributed	17,381.46	17,381.46	0.00	0.00	0.00	0.00
Totals	2,467,717.91	2,211,517.74	125,659.14	60,001.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,467,717.91					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1221 Lincoln K-12 Schools	Indirect/Direct	125,659.14 / 2,211,517.74	5.68%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1221 Lincoln K-12 Schools	0.0222	0.0233	0.0220	0.0229	5.68%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1221 Lincoln K-12 Schools	0.0222	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1221 Lincoln K-12 Schools	0.0222	0.0233	0.0220	0.0229	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1221 Lincoln K-12 Schools	2.80%	

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

		2027	SS Reclaasified Rate
0624 Lincoln K-12 Schools	**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 FY2026-27 Using FY25 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	880,635.22	880,635.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,704.76	2,704.76	0.00	0.00	0.00	0.00
222X Educational Media Services	448.23	448.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,312.88	68,312.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,000.83	50,000.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,728.07	2,806.80	31,921.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,522.99	80,146.99	0.00	12,376.00	0.00	0.00
27XX Student Transportation Services	42,744.63	42,744.63	0.00	0.00	0.00	0.00
31XX Food Services	680.62	680.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,853.15	1,853.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,911.16	9,911.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,920.40	0.00	0.00	12,920.40	0.00	0.00
Totals	1,197,462.94	1,140,245.27	31,921.27	25,296.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,197,462.94					

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 FY2026-27 Using FY25 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	508,102.43	508,102.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,704.78	2,704.78	0.00	0.00	0.00	0.00
222X Educational Media Services	447.98	447.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,081.61	65,081.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,944.80	53,944.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,355.75	0.00	27,355.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,320.06	83,320.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,276.50	42,276.50	0.00	0.00	0.00	0.00
31XX Food Services	99,520.00	54,708.37	0.00	809.00	0.00	0.00
34XX Extracurricular - Activities	12,192.77	12,192.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,061.65	52,061.65	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	13,612.40	0.00	0.00	0.00	13,612.40	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,248.82	0.00	0.00	2,248.82	0.00	0.00
Totals	962,869.55	874,840.95	27,355.75	3,057.82	13,612.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	962,869.55					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0502 Augusta Elem	Indirect/Direct	31,921.27 / 1,140,245.27	2.80%		
LE 0503 Augusta H S	Indirect/Direct	27,355.75 / 874,840.95	3.13%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0502 Augusta Elem	0.0163	0.0170	0.0190	0.0197	2.80%
0503 Augusta H S	0.0163	0.0170	0.0190	0.0197	3.13%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0502 Augusta Elem	0.0163	0.0170	0.0000	0.0000	
0503 Augusta H S	0.0163	0.0170	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0502 Augusta Elem	0.0163	0.0170	0.0190	0.0197	
0503 Augusta H S	0.0163	0.0170	0.0190	0.0197	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0502 Augusta Elem	1.90%	
0503 Augusta H S	1.96%	

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

		2027	SS Reclaasified Rate
0625 Augusta Public 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	495,400.42	495,400.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,937.58	69,937.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,460.09	0.00	61,460.09	0.00	0.00	0.00
Totals	626,798.09	565,338.00	61,460.09	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	626,798.09					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1224 Liberty Elem	Indirect/Direct	61,460.09 / 565,338.00	10.87%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1224 Liberty Elem	0.0000	0.0067	0.0184	0.0203	10.87%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1224 Liberty Elem	0.0000	0.0067	0.0184	0.0203	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1224 Liberty Elem	2.93%	

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

		2027	SS Reclaasified Rate
1066 Liberty Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.93%**	
	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 FY2026-27 Using FY25 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	1,680,093.31	1,680,093.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	485.49	485.49	0.00	0.00	0.00	0.00
222X Educational Media Services	1,740.41	1,740.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	252,478.06	252,478.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,034.85	82,034.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,834.90	17,919.77	41,915.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,082.00	276,082.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	164,566.02	111,601.02	0.00	52,965.00	0.00	0.00
31XX Food Services	11,213.49	11,213.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,403.10	4,403.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,765.46	38,765.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,019.26	0.00	0.00	12,019.26	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	71,194.46	0.00	0.00	71,194.46	0.00	0.00
Totals	2,654,910.81	2,476,816.96	41,915.13	136,178.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,654,910.81					

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 FY2026-27 Using FY25 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	535,684.11	535,684.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	294.56	294.56	0.00	0.00	0.00	0.00
222X Educational Media Services	231.67	231.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	207,382.61	207,382.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,551.74	8,551.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,385.17	6,563.73	18,821.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	148,351.53	148,351.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	297,976.22	110,191.22	0.00	187,785.00	0.00	0.00
31XX Food Services	126,460.69	43,204.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,603.22	5,603.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	169,272.28	169,272.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	169,262.19	0.00	0.00	169,262.19	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,675.56	0.00	0.00	1,675.56	0.00	0.00
9999 Undistributed	50.96	50.96	0.00	0.00	0.00	0.00
Totals	1,696,182.51	1,235,382.23	18,821.44	358,722.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,696,182.51					

Line A	2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

LE 1236 Chester-Joplin-Inverness El	Indirect/Direct	41,915.13 / 2,476,816.96	1.69%
LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	18,821.44 / 1,235,382.23	1.52%

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1236 Chester-Joplin-Inverness El	0.0176	0.0174	0.0164	0.0171	1.69%
1237 Chester-Joplin-Inverness HS	0.0176	0.0174	0.0164	0.0171	1.52%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
1236 Chester-Joplin-Inverness El	0.0176	0.0174	0.0164	0.0171	
1237 Chester-Joplin-Inverness HS	0.0176	0.0174	0.0164	0.0171	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1236 Chester-Joplin-Inverness El	1.62%	
1237 Chester-Joplin-Inverness HS	1.59%	

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 FY2026-27 Using FY25 Expenditures

Line F Average of LE's contained under one School System Code (SS)		2027	SS Reclaasified Rate
1073 Chester-Joplin-Inverness PS	**Your Preliminary Rate by School System (SS) is:**	**1.61%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	2,421,234.85	2,421,234.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	111,045.25	111,045.25	0.00	0.00	0.00	0.00
222X Educational Media Services	37,160.45	37,160.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,951.56	214,951.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	202,178.42	202,178.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,185.10	50,875.15	103,309.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	352,536.01	339,773.13	0.00	12,762.88	0.00	0.00
27XX Student Transportation Services	186,311.32	182,341.39	0.00	3,969.93	0.00	0.00
31XX Food Services	376,109.18	212,986.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,761.48	5,761.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,222.59	68,222.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,662.91	0.00	0.00	9,662.91	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	105,484.29	0.00	0.00	105,484.29	0.00	0.00
9999 Undistributed	2,189.52	2,189.52	0.00	0.00	0.00	0.00
Totals	4,247,032.93	3,848,720.33	103,309.95	131,880.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,247,032.93					

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 FY2026-27 Using FY25 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	1,123,442.10	1,123,442.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,195.94	34,195.94	0.00	0.00	0.00	0.00
222X Educational Media Services	27,749.90	27,749.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,609.26	107,609.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,213.93	79,213.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,799.34	40,927.40	60,871.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	216,661.19	209,482.07	0.00	7,179.12	0.00	0.00
27XX Student Transportation Services	155,371.55	151,401.63	0.00	3,969.92	0.00	0.00
34XX Extracurricular - Activities	21,597.46	21,597.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	171,217.39	171,217.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,232.30	0.00	0.00	18,232.30	0.00	0.00
Totals	2,057,090.36	1,966,837.08	60,871.94	29,381.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,057,090.36					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0519 Troy Elem	Indirect/Direct	103,309.95 / 3,848,720.33	2.68%		
LE 0520 Troy H S	Indirect/Direct	60,871.94 / 1,966,837.08	3.09%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0519 Troy Elem	0.0229	0.0225	0.0217	0.0236	2.68%
0520 Troy H S	0.0229	0.0225	0.0217	0.0236	3.09%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0519 Troy Elem	0.0229	0.0000	0.0000	0.0000	
0520 Troy H S	0.0229	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0519 Troy Elem	0.0229	0.0225	0.0217	0.0236	
0520 Troy H S	0.0229	0.0225	0.0217	0.0236	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0519 Troy Elem	2.23%	
0520 Troy H S	2.31%	

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

		2027	SS Reclaasified Rate
0639 Troy 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	7,102,779.83	7,092,180.12	0.00	10,599.71	0.00	0.00
21XX Support Services - Students	628,921.17	628,921.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179,972.69	179,972.69	0.00	0.00	0.00	0.00
222X Educational Media Services	205,221.83	205,221.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	541,147.84	541,147.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	933,262.10	928,797.93	0.00	4,464.17	0.00	0.00
25XX Support Services - Business	581,893.76	47,653.55	534,240.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,094,033.23	1,077,363.23	0.00	16,670.00	0.00	0.00
27XX Student Transportation Services	1,080,596.69	1,080,596.69	0.00	0.00	0.00	0.00
31XX Food Services	499,768.14	276,730.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	64,750.95	64,750.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	331,347.64	302,392.64	0.00	28,955.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	469,122.49	0.00	0.00	469,122.49	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	110,000.00	0.00	0.00	0.00	110,000.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	731.00	731.00	0.00	0.00	0.00	0.00
Totals	13,823,549.36	12,426,460.56	534,240.21	529,811.37	110,000.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,823,549.36					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0522 Libby K-12 Schools	Indirect/Direct	534,240.21 / 12,426,460.56	4.30%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0522 Libby K-12 Schools	0.0246	0.0261	0.0257	0.0260	4.30%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0522 Libby K-12 Schools	0.0246	0.0261	0.0257	0.0260	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0522 Libby K-12 Schools	0.0246	0.0261	0.0257	0.0260	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0522 Libby K-12 Schools	2.76%	

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

		2027	SS Reclaasified Rate
0640 Libby K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.76%**	
	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 FY2026-27 Using FY25 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	3,470,641.95	3,470,641.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	380,233.08	380,233.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,945.16	3,945.16	0.00	0.00	0.00	0.00
222X Educational Media Services	76,300.44	76,300.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	261,138.45	261,138.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	387,465.29	387,465.29	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	69,646.74	0.00	69,646.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	573,576.20	550,152.86	0.00	23,423.34	0.00	0.00
27XX Student Transportation Services	249,780.95	249,780.95	0.00	0.00	0.00	0.00
31XX Food Services	414,845.69	194,822.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,513.65	32,513.65	0.00	0.00	0.00	0.00
Totals	5,920,087.60	5,606,994.48	69,646.74	23,423.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,920,087.60					

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 FY2026-27 Using FY25 Expenditures

27 Lincoln 0645 Eureka Public Schools

0528 Lincoln County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs: Capital Outlay (D)	Excluded Costs: Debt Financing (E)	Excluded Costs: Foods/ Other (F)
1XXX Instruction	1,771,584.28	1,771,584.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,509.78	60,509.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40.00	40.00	0.00	0.00	0.00	0.00
222X Educational Media Services	101,931.71	101,931.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,733.52	180,733.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	241,719.21	241,719.21	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	34,663.32	0.00	34,663.32	0.00	0.00	0.00
25XX Support Services - Business	3,600.00	0.00	3,600.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	414,510.40	382,138.67	0.00	32,371.73	0.00	0.00
27XX Student Transportation Services	334,411.67	202,174.54	0.00	132,237.13	0.00	0.00
31XX Food Services	55,961.76	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,628.61	21,628.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	194,429.85	194,429.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,193.85	0.00	0.00	24,193.85	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	22,885.00	0.00	0.00	22,885.00	0.00	0.00
Totals	3,462,802.96	3,156,890.17	38,263.32	211,687.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,462,802.96					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0527 Eureka Elem	Indirect/Direct	69,646.74 / 5,606,994.48	1.24%		
LE 0528 Lincoln County H S	Indirect/Direct	38,263.32 / 3,156,890.17	1.21%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0527 Eureka Elem	0.0002	0.0015	0.0017	0.0028	1.24%
0528 Lincoln County H S	0.0002	0.0015	0.0017	0.0028	1.21%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0527 Eureka Elem	0.0002	0.0015	0.0017	0.0028	
0528 Lincoln County H S	0.0002	0.0015	0.0017	0.0028	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0527 Eureka Elem	0.35%	
0528 Lincoln County H S	0.35%	

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

		2027	SS Reclaasified Rate
0645 Eureka Public Schools	**Your Preliminary Rate by School System (SS) is:**	**0.35%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	462,609.63	462,609.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,821.19	6,821.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,781.61	73,781.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,608.20	102,608.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,158.75	10,494.47	45,664.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,538.25	96,339.25	0.00	3,199.00	0.00	0.00
27XX Student Transportation Services	70,826.54	70,826.54	0.00	0.00	0.00	0.00
31XX Food Services	135,128.97	74,752.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,182.09	3,182.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,649.93	2,649.93	0.00	0.00	0.00	0.00
Totals	1,013,305.16	904,065.20	45,664.28	3,199.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,013,305.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0529 Fortine Elem	Indirect/Direct	45,664.28 / 904,065.20	5.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0529 Fortine Elem	0.0550	0.0532	0.0553	0.0536	5.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0529 Fortine Elem	0.0000	0.0532	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0529 Fortine Elem	0.0550	0.0532	0.0553	0.0536	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0529 Fortine Elem	5.08%	

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

		2027	SS Reclaasified Rate
0646 Fortine Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.08%**	
	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 FY2026-27 Using FY25 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	103,083.16	103,083.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,695.50	3,695.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,559.21	6,559.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,157.98	1,157.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,958.60	9,478.10	84,480.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,692.58	23,692.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,341.75	39,341.75	0.00	0.00	0.00	0.00
32XX Enterprise Services	161.00	161.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,179.13	1,179.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,781.59	0.00	0.00	31,781.59	0.00	0.00
Totals	304,610.50	188,348.41	84,480.50	31,781.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	304,610.50					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0530 McCormick Elem	Indirect/Direct	84,480.50 / 188,348.41	44.85%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0530 McCormick Elem	0.1539	0.1323	0.1734	0.1830	44.85%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0530 McCormick Elem	0.1539	0.1323	0.1734	0.1830	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0530 McCormick Elem	0.1539	0.1323	0.1734	0.1830	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0530 McCormick Elem	20.73%	

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

		2027	SS Reclaasified Rate
0647 McCormick Elementary	**Your Preliminary Rate by School System (SS) is:**	**20.73%**	
	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 FY2026-27 Using FY25 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	107,918.12	107,918.12	0.00	0.00	0.00	0.00
222X Educational Media Services	908.00	908.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,887.61	1,887.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,614.26	0.00	39,614.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,582.93	26,582.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,758.05	1,758.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,052.57	12,222.86	0.00	1,829.71	0.00	0.00
Totals	192,721.54	151,277.57	39,614.26	1,829.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	192,721.54					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0533 Yaak Elem	Indirect/Direct	39,614.26 / 151,277.57	26.19%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0533 Yaak Elem	0.2198	0.2100	0.2048	0.2014	26.19%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0533 Yaak Elem	0.2198	0.2100	0.2048	0.2014	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0533 Yaak Elem	0.2198	0.2100	0.2048	0.2014	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0533 Yaak Elem	20.86%	

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

		2027	SS Reclaasified Rate
0650 Yaak Elementary	**Your Preliminary Rate by School System (SS) is:**	**20.86%**	
	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 FY2026-27 Using FY25 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	105,126.33	105,126.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35.95	35.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,138.43	30,138.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,989.68	18,989.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,655.66	0.00	24,655.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,710.87	58,710.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,148.02	39,882.64	0.00	49,265.38	0.00	0.00
31XX Food Services	43,351.12	21,578.75	0.00	0.00	0.00	0.00
9999 Undistributed	727.62	727.62	0.00	0.00	0.00	0.00
Totals	370,883.68	275,190.27	24,655.66	49,265.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	370,883.68					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0534 Trego Elem	Indirect/Direct	24,655.66 / 275,190.27	8.96%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0534 Trego Elem	0.0812	0.0829	0.0896	0.0796	8.96%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0534 Trego Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0534 Trego Elem	0.0812	0.0829	0.0896	0.0796	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0534 Trego Elem	8.04%	

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

		2027	SS Reclaasified Rate
0651 Trego Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.04%**	
	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 FY2026-27 Using FY25 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	160,390.77	160,390.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,112.46	4,112.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	120.00	120.00	0.00	0.00	0.00	0.00
222X Educational Media Services	913.27	913.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,114.24	24,114.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60.00	60.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	170.71	0.00	170.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,301.62	44,301.62	0.00	0.00	0.00	0.00
31XX Food Services	25,725.50	17,766.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,034.71	2,034.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,973.39	0.00	0.00	36,973.39	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	51,844.49	0.00	0.00	51,844.49	0.00	0.00
Totals	350,761.16	253,813.75	170.71	88,817.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	350,761.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0536 Alder Elem	Indirect/Direct	170.71 / 253,813.75	0.07%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0536 Alder Elem	0.0003	0.0004	0.0004	0.0003	0.07%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0536 Alder Elem	0.0003	0.0004	0.0004	0.0003	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0536 Alder Elem	0.04%	

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

		2027	SS Reclaasified Rate
0653 Alder-Upper Ruby Elem	**Your Preliminary Rate by School System (SS) is:**	**0.04%**	
	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 FY2026-27 Using FY25 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	1,287,175.17	1,287,175.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,938.64	98,938.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,246.90	1,246.90	0.00	0.00	0.00	0.00
222X Educational Media Services	15,233.54	15,233.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,993.78	191,993.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,958.82	81,958.82	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,586.22	213,586.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,628.68	101,628.68	0.00	0.00	0.00	0.00
31XX Food Services	138,641.51	69,450.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,920.07	1,920.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,259.87	31,259.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	54,341.61	0.00	0.00	54,341.61	0.00	0.00
Totals	2,217,924.81	2,094,392.01	0.00	54,341.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,217,924.81					

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 FY2026-27 Using FY25 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	705,637.87	705,637.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,838.43	2,838.43	0.00	0.00	0.00	0.00
222X Educational Media Services	7,634.65	7,634.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,083.30	159,083.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,306.16	81,306.16	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,722.63	156,722.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,329.59	94,329.59	0.00	0.00	0.00	0.00
31XX Food Services	16,000.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,454.96	28,454.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,641.40	62,641.40	0.00	0.00	0.00	0.00
Totals	1,314,648.99	1,298,648.99	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	1,314,648.99					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0537 Sheridan Elem	Indirect/Direct	0.00 / 2,094,392.01	0.00%		
LE 0538 Sheridan H S	Indirect/Direct	0.00 / 1,298,648.99	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0537 Sheridan Elem	0.0200	0.0181	0.0160	0.0145	0.00%
0538 Sheridan H S	0.0200	0.0181	0.0160	0.0145	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0537 Sheridan Elem	0.0200	0.0181	0.0160	0.0145	
0538 Sheridan H S	0.0200	0.0181	0.0160	0.0145	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0537 Sheridan Elem	0.0200	0.0181	0.0160	0.0145	
0538 Sheridan H S	0.0200	0.0181	0.0160	0.0145	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0537 Sheridan Elem	1.30%	
0538 Sheridan H S	1.30%	

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

		2027	SS Reclaasified Rate
0654 Sheridan 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,970,000.62	1,955,088.87	0.00	14,911.75	0.00	0.00
21XX Support Services - Students	52,957.94	52,957.94	0.00	0.00	0.00	0.00
222X Educational Media Services	43,281.77	43,281.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,158.83	143,158.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,397.39	159,397.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	133,363.66	15,886.69	117,476.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	415,494.05	415,494.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	100,338.47	100,338.47	0.00	0.00	0.00	0.00
31XX Food Services	146,010.67	99,723.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,573.35	50,573.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,003.75	84,003.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	40,085.32	0.00	0.00	40,085.32	0.00	0.00
Totals	3,338,665.82	3,119,904.23	117,476.97	54,997.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,338,665.82					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0540 Twin Bridges K-12 Schools	Indirect/Direct	117,476.97 / 3,119,904.23	3.77%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0540 Twin Bridges K-12 Schools	0.0413	0.0414	0.0393	0.0387	3.77%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0540 Twin Bridges K-12 Schools	0.0413	0.0413	0.0393	0.0387	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0540 Twin Bridges K-12 Schools	0.0413	0.0414	0.0393	0.0387	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0540 Twin Bridges K-12 Schools	3.77%	

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

		2027	SS Reclaasified Rate
0655 Twin Bridges K-12 Schools	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	650,473.01	642,388.82	0.00	8,084.19	0.00	0.00
21XX Support Services - Students	45,305.56	45,305.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	80,083.48	80,083.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,295.31	76,295.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,502.04	106,502.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,316.88	4,712.27	140,604.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	250,196.05	226,616.05	0.00	23,580.00	0.00	0.00
27XX Student Transportation Services	66,164.02	66,164.02	0.00	0.00	0.00	0.00
31XX Food Services	78,008.77	55,961.32	0.00	0.00	0.00	0.00
33XX Community Services	4,800.00	4,800.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,857.99	9,857.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,494.83	20,180.65	0.00	6,314.18	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	186,215.55	2,215.55	0.00	184,000.00	0.00	0.00
Totals	1,725,713.49	1,341,083.06	140,604.61	221,978.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,725,713.49					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0543 Harrison K-12 Schools	Indirect/Direct	140,604.61 / 1,341,083.06	10.48%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0543 Harrison K-12 Schools	0.0295	0.0310	0.0296	0.0324	10.48%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0543 Harrison K-12 Schools	0.0000	0.0310	0.0000	0.0325	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0543 Harrison K-12 Schools	0.0295	0.0310	0.0296	0.0325	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0543 Harrison K-12 Schools	4.32%	

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

		2027	SS Reclaasified Rate
0657 Harrison K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.32%**	
	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 FY2026-27 Using FY25 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	3,481,367.39	3,481,367.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	146,520.73	146,520.73	0.00	0.00	0.00	0.00
222X Educational Media Services	94,125.92	94,125.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	203,354.24	203,354.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	409,159.89	409,159.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	173,346.93	39,278.51	134,068.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	816,526.38	810,226.38	0.00	6,300.00	0.00	0.00
27XX Student Transportation Services	317,576.40	317,576.40	0.00	0.00	0.00	0.00
31XX Food Services	347,261.90	203,348.71	0.00	0.00	0.00	0.00
32XX Enterprise Services	34,168.00	34,168.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,069.98	40,069.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	167,358.97	167,358.97	0.00	0.00	0.00	0.00
Totals	6,230,836.73	5,946,555.12	134,068.42	6,300.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,230,836.73					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0546 Ennis K-12 Schools	Indirect/Direct	134,068.42 / 5,946,555.12	2.25%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0546 Ennis K-12 Schools	0.0192	0.0189	0.0187	0.0180	2.25%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0546 Ennis K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0546 Ennis K-12 Schools	0.0192	0.0189	0.0187	0.0180	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0546 Ennis K-12 Schools	1.85%	

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

		2027	SS Reclaasified Rate
0659 Ennis K-12 Schools	**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.

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 FY2026-27 Using FY25 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	1,164,137.33	1,164,137.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	113.00	113.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4,540.46	4,540.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,417.41	117,417.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,506.98	24,506.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,156.15	0.00	26,156.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,835.93	166,677.93	0.00	33,158.00	0.00	0.00
27XX Student Transportation Services	200,347.19	200,347.19	0.00	0.00	0.00	0.00
31XX Food Services	4,265.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,980.21	5,980.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,173.58	29,173.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,231.21	0.00	0.00	6,231.21	0.00	0.00
Totals	1,782,704.45	1,712,894.09	26,156.15	39,389.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,782,704.45					

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 FY2026-27 Using FY25 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	571,558.90	564,552.90	0.00	7,006.00	0.00	0.00
221X Improvement of Instruction Services	3,484.73	3,484.73	0.00	0.00	0.00	0.00
222X Educational Media Services	537.72	537.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	123,888.16	123,888.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,577.51	41,577.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,674.40	0.00	26,674.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,430.81	238,430.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	220,468.01	220,468.01	0.00	0.00	0.00	0.00
31XX Food Services	180,059.62	117,386.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,098.86	47,098.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,218.87	97,218.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,337.46	0.00	0.00	9,337.46	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,284.67	0.00	0.00	19,284.67	0.00	0.00
Totals	1,579,619.72	1,454,643.81	26,674.40	35,628.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,579,619.72					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0547 Circle Elem	Indirect/Direct	26,156.15 / 1,712,894.09	1.53%		
LE 0548 Circle H S	Indirect/Direct	26,674.40 / 1,454,643.81	1.83%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0547 Circle Elem	0.0187	0.0190	0.0198	0.0206	1.53%
0548 Circle H S	0.0187	0.0190	0.0198	0.0206	1.83%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0547 Circle Elem	0.0187	0.0000	0.0000	0.0000	
0548 Circle H S	0.0187	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0547 Circle Elem	0.0187	0.0190	0.0198	0.0206	
0548 Circle H S	0.0187	0.0190	0.0198	0.0206	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0547 Circle Elem	1.77%	
0548 Circle H S	1.83%	

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

		2027	SS Reclaasified Rate
0660 Circle Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.80%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	331,180.68	331,180.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,040.06	18,040.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,200.59	0.00	13,850.59	3,350.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,413.37	56,413.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80,892.51	80,892.51	0.00	0.00	0.00	0.00
31XX Food Services	1,015.50	0.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	107,099.10	0.00	0.00	107,099.10	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,553.81	0.00	0.00	19,553.81	0.00	0.00
Totals	631,395.62	486,526.62	13,850.59	130,002.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	631,395.62					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0566 Vida Elem	Indirect/Direct	13,850.59 / 486,526.62	2.85%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0566 Vida Elem	0.0204	0.0187	0.0233	0.0210	2.85%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0566 Vida Elem	0.0204	0.0187	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0566 Vida Elem	0.0204	0.0187	0.0233	0.0210	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0566 Vida Elem	2.13%	

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

		2027	SS Reclaasified Rate
0678 Vida Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.13%**	
	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.

** "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 FY2026-27 Using FY25 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	1,477,958.29	1,477,958.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	86,892.92	86,892.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,080.00	13,080.00	0.00	0.00	0.00	0.00
222X Educational Media Services	44,105.83	44,105.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,464.21	178,464.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	227,376.80	227,376.80	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	649.38	0.00	649.38	0.00	0.00	0.00
25XX Support Services - Business	114,584.05	24,204.07	90,379.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	515,089.46	484,504.98	0.00	30,584.48	0.00	0.00
27XX Student Transportation Services	428,594.73	180,792.93	0.00	247,801.80	0.00	0.00
31XX Food Services	140,606.95	70,714.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,992.98	12,992.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,584.19	96,584.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,953.61	0.00	0.00	20,953.61	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,266.93	0.00	0.00	3,266.93	0.00	0.00
Totals	3,361,200.33	2,897,671.31	91,029.36	302,606.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,361,200.33					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0570 White Sulphur Spgs K-12	Indirect/Direct	91,029.36 / 2,897,671.31	3.14%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0570 White Sulphur Spgs K-12	0.0130	0.0142	0.0158	0.0163	3.14%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0570 White Sulphur Spgs K-12	0.0130	0.0142	0.0158	0.0163	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0570 White Sulphur Spgs K-12	1.72%	

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

		2027	SS Reclaasified Rate
0681 White Sul Spgs Pub 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,698,554.89	1,698,554.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,811.78	16,811.78	0.00	0.00	0.00	0.00
222X Educational Media Services	43,620.11	43,620.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	229,852.57	229,852.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,975.69	144,975.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,532.17	31,958.17	81,574.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,470.91	356,470.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	152,041.44	106,853.44	0.00	45,188.00	0.00	0.00
31XX Food Services	145,734.44	77,874.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,934.51	7,934.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,004.30	113,004.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	80,482.12	0.00	0.00	80,482.12	0.00	0.00
Totals	3,103,014.93	2,827,910.76	81,574.00	125,670.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,103,014.93					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0577 Alberton K-12 Schools	Indirect/Direct	81,574.00 / 2,827,910.76	2.88%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0577 Alberton K-12 Schools	0.0191	0.0192	0.0199	0.0227	2.88%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0577 Alberton K-12 Schools	0.0191	0.0192	0.0199	0.0227	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0577 Alberton K-12 Schools	2.08%	

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

		2027	SS Reclaasified Rate
0687 Alberton K-12 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		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to 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 FY2026-27 Using FY25 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	3,180,458.83	3,173,062.83	0.00	7,396.00	0.00	0.00
21XX Support Services - Students	88,043.14	88,043.14	0.00	0.00	0.00	0.00
222X Educational Media Services	50,836.11	50,836.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	238,720.20	238,720.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	213,453.50	213,453.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	165,460.05	45,999.45	119,460.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	390,948.93	390,948.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	463,661.67	182,233.47	0.00	281,428.20	0.00	0.00
31XX Food Services	283,594.31	111,730.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,380.69	24,380.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	186,981.52	186,981.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	324,914.90	0.00	0.00	324,914.90	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	500.00	500.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	46,046.46	0.00	0.00	46,046.46	0.00	0.00
Totals	5,658,000.31	4,706,890.21	119,460.60	659,785.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,658,000.31					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0579 Superior K-12 Schools	Indirect/Direct	119,460.60 / 4,706,890.21	2.54%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0579 Superior K-12 Schools	0.0197	0.0202	0.0207	0.0212	2.54%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0579 Superior K-12 Schools	0.0197	0.0202	0.0207	0.0212	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0579 Superior K-12 Schools	2.04%	

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

		2027	SS Reclaasified Rate
0688 Superior K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.04%**	
	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 FY2026-27 Using FY25 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	1,798,614.95	1,797,966.80	0.00	648.15	0.00	0.00
21XX Support Services - Students	70,707.87	70,707.87	0.00	0.00	0.00	0.00
222X Educational Media Services	82,585.01	82,585.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	333,899.04	308,999.04	0.00	24,900.00	0.00	0.00
24XX Support Services - School Administration	99,690.15	99,690.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,522.19	15,837.42	67,684.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	509,287.95	462,988.43	0.00	46,299.52	0.00	0.00
27XX Student Transportation Services	391,142.92	185,895.92	0.00	205,247.00	0.00	0.00
31XX Food Services	232,919.44	96,368.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,229.46	45,229.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	141,342.90	141,342.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,371.76	0.00	0.00	3,371.76	0.00	0.00
Totals	3,792,313.64	3,307,611.54	67,684.77	280,466.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,792,313.64					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0582 St Regis K-12 Schools	Indirect/Direct	67,684.77 / 3,307,611.54	2.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0582 St Regis K-12 Schools	0.0136	0.0137	0.0136	0.0142	2.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0582 St Regis K-12 Schools	0.0136	0.0000	0.0136	0.0142	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0582 St Regis K-12 Schools	0.0136	0.0137	0.0136	0.0142	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0582 St Regis K-12 Schools	1.44%	

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

		2027	SS Reclaasified Rate
0690 St Regis K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.44%**	
	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 FY2026-27 Using FY25 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	40,779,049.30	40,689,582.30	0.00	89,467.00	0.00	0.00
21XX Support Services - Students	6,613,429.33	6,613,429.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	741,327.03	741,327.03	0.00	0.00	0.00	0.00
222X Educational Media Services	1,546,952.56	1,540,380.71	0.00	6,571.85	0.00	0.00
23XX Support Services - General Administration	767,466.89	767,466.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,285,504.67	3,285,504.67	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	142,375.23	0.00	142,375.23	0.00	0.00	0.00
25XX Support Services - Business	1,262,473.90	0.00	1,262,473.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,203,079.76	5,203,079.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,414,460.33	6,372,580.33	0.00	41,880.00	0.00	0.00
31XX Food Services	2,901,517.82	1,521,955.69	0.00	75,673.81	0.00	0.00
32XX Enterprise Services	556,187.49	556,187.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,487.16	27,487.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	131,700.02	119,104.61	0.00	12,595.41	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,053,958.59	0.00	0.00	1,053,958.59	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	132,006.05	132,006.05	0.00	0.00	0.00	0.00
Totals	71,558,976.13	67,570,092.02	1,404,849.13	1,280,146.66	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals	71,558,976.13					

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	32,058,893.97	31,931,313.46	0.00	127,580.51	0.00	0.00
21XX Support Services - Students	3,857,897.98	3,857,897.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	325,632.57	325,632.57	0.00	0.00	0.00	0.00
222X Educational Media Services	967,372.06	967,372.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	564,056.67	564,056.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,847,773.21	2,847,773.21	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	147,371.55	0.00	147,371.55	0.00	0.00	0.00
25XX Support Services - Business	1,020,257.62	0.00	1,020,257.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,258,518.21	5,165,691.00	0.00	92,827.21	0.00	0.00
27XX Student Transportation Services	3,727,516.40	3,643,386.40	0.00	84,130.00	0.00	0.00
31XX Food Services	765,608.46	524,842.33	0.00	0.00	0.00	0.00
32XX Enterprise Services	540,103.70	540,103.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	566,002.32	566,002.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,787,299.62	1,778,299.64	0.00	8,999.98	0.00	0.00
4XXX Facilities Acquisition and Construction Services	106,726.88	0.00	0.00	106,726.88	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	153,169.00	153,169.00	0.00	0.00	0.00	0.00
Totals	54,694,200.22	52,865,540.34	1,167,629.17	420,264.58	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 FY2026-27 Using FY25 Expenditures

Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	54,694,200.22					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0583 Missoula Elem	Indirect/Direct	1,404,849.13 / 67,570,092.02	2.08%		
LE 0584 Missoula H S	Indirect/Direct	1,167,629.17 / 52,865,540.34	2.21%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0583 Missoula Elem	0.0262	0.0260	0.0262	0.0263	2.08%
0584 Missoula H S	0.0262	0.0260	0.0262	0.0263	2.21%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0583 Missoula Elem	0.0297	0.0297	0.0301	0.0305	
0584 Missoula H S	0.0297	0.0297	0.0301	0.0305	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0583 Missoula Elem	0.0297	0.0297	0.0301	0.0305	
0584 Missoula H S	0.0297	0.0297	0.0301	0.0305	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0583 Missoula Elem	2.68%	
0584 Missoula H S	2.70%	

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

		2027	SS Reclaasified Rate
0692 Missoula Co Public Schls	**Your Preliminary Rate by School System (SS) is:**	**2.69%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	9,142,870.24	9,131,497.75	0.00	11,372.49	0.00	0.00
21XX Support Services - Students	1,843,978.68	1,843,978.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,352.29	74,352.29	0.00	0.00	0.00	0.00
222X Educational Media Services	276,846.35	276,846.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	493,956.46	493,956.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,451,041.67	1,451,041.67	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	291,759.14	155,078.00	69,357.12	67,324.02	0.00	0.00
25XX Support Services - Business	499,125.26	5,749.80	464,595.46	28,780.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,448,019.85	1,147,715.92	0.00	300,303.93	0.00	0.00
27XX Student Transportation Services	1,223,497.06	1,223,497.06	0.00	0.00	0.00	0.00
31XX Food Services	679,577.59	360,288.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,194.52	26,194.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,468.49	99,468.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	271,482.86	0.00	0.00	271,482.86	0.00	0.00
Totals	17,822,170.46	16,289,665.82	533,952.58	679,263.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	17,822,170.46					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0586 Hellgate Elem	Indirect/Direct	533,952.58 / 16,289,665.82	3.28%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0586 Hellgate Elem	0.0108	0.0110	0.0165	0.0176	3.28%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0586 Hellgate Elem	0.0108	0.0145	0.0204	0.0198	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0586 Hellgate Elem	0.0108	0.0145	0.0204	0.0198	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0586 Hellgate Elem	1.87%	

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

		2027	SS Reclaasified Rate
0694 Hellgate 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 FY2026-27 Using FY25 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	3,713,349.80	3,708,776.72	0.00	4,573.08	0.00	0.00
21XX Support Services - Students	361,455.58	361,455.58	0.00	0.00	0.00	0.00
222X Educational Media Services	174,129.48	174,129.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	292,189.17	292,189.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	309,859.73	309,859.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,699.19	0.00	124,699.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	388,566.30	379,066.30	0.00	9,500.00	0.00	0.00
27XX Student Transportation Services	191,647.50	191,647.50	0.00	0.00	0.00	0.00
31XX Food Services	288,998.18	165,116.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,678.54	7,678.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,497.05	34,497.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	55,865.37	0.00	0.00	55,865.37	0.00	0.00
Totals	5,942,935.89	5,624,416.44	124,699.19	69,938.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,942,935.89					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0588 Lolo Elem	Indirect/Direct	124,699.19 / 5,624,416.44	2.22%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0588 Lolo Elem	0.0186	0.0180	0.0173	0.0170	2.22%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0588 Lolo Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0588 Lolo Elem	0.0186	0.0180	0.0173	0.0170	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0588 Lolo Elem	1.77%	

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

		2027	SS Reclaasified Rate
0696 Lolo 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 FY2026-27 Using FY25 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	797,778.23	797,778.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,824.00	5,824.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	229,841.91	229,841.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,972.58	6,286.01	76,686.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,493.31	134,493.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,201.12	134,201.12	0.00	0.00	0.00	0.00
31XX Food Services	163,569.17	45,135.89	0.00	5,377.00	0.00	0.00
34XX Extracurricular - Activities	600.00	600.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,588.90	0.00	0.00	3,588.90	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,894.50	0.00	0.00	14,894.50	0.00	0.00
Totals	1,567,763.72	1,354,160.47	76,686.57	23,860.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,567,763.72					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0589 Potomac Elem	Indirect/Direct	76,686.57 / 1,354,160.47	5.66%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0589 Potomac Elem	0.0330	0.0344	0.0339	0.0391	5.66%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0589 Potomac Elem	0.0330	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0589 Potomac Elem	0.0330	0.0344	0.0339	0.0391	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0589 Potomac Elem	3.74%	

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

		2027	SS Reclaasified Rate
0697 Potomac Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.74%**	
	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 FY2026-27 Using FY25 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	2,363,814.52	2,363,814.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	155,704.70	155,704.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,063.01	23,063.01	0.00	0.00	0.00	0.00
222X Educational Media Services	192,695.71	192,695.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	193,093.72	193,093.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,104.82	158,104.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	117,992.41	14,821.62	103,170.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	360,886.91	360,886.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	353,152.01	353,152.01	0.00	0.00	0.00	0.00
31XX Food Services	267,677.54	177,851.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,627.30	6,627.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,274.65	34,274.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	51,866.51	0.00	0.00	51,866.51	0.00	0.00
Totals	4,278,953.81	4,034,090.16	103,170.79	51,866.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,278,953.81					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0590 Bonner Elem	Indirect/Direct	103,170.79 / 4,034,090.16	2.56%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0590 Bonner Elem	0.0178	0.0182	0.0181	0.0186	2.56%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0590 Bonner Elem	0.0178	0.0182	0.0181	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0590 Bonner Elem	0.0178	0.0182	0.0181	0.0186	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0590 Bonner Elem	1.87%	

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

		2027	SS Reclaasified Rate
0698 Bonner 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 FY2026-27 Using FY25 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	371,956.70	371,956.70	0.00	0.00	0.00	0.00
222X Educational Media Services	729.24	729.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,328.25	13,328.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,357.22	117,357.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,717.37	0.00	37,717.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,605.12	56,605.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,451.48	78,451.48	0.00	0.00	0.00	0.00
31XX Food Services	569.28	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,327.03	0.00	0.00	12,327.03	0.00	0.00
Totals	689,041.69	638,428.01	37,717.37	12,327.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	689,041.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0591 Woodman Elem	Indirect/Direct	37,717.37 / 638,428.01	5.91%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0591 Woodman Elem	0.0559	0.0481	0.0485	0.0476	5.91%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0591 Woodman Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0591 Woodman Elem	0.0559	0.0481	0.0485	0.0476	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0591 Woodman Elem	4.92%	

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

		2027	SS Reclaasified Rate
0699 Woodman Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.92%**	
	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 FY2026-27 Using FY25 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	1,342,672.46	1,342,672.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	81,104.95	81,104.95	0.00	0.00	0.00	0.00
222X Educational Media Services	39,645.18	39,645.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	276,328.60	273,178.60	0.00	3,150.00	0.00	0.00
24XX Support Services - School Administration	128,839.85	128,839.85	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,625.00	0.00	1,625.00	0.00	0.00	0.00
25XX Support Services - Business	109,270.40	19,958.13	89,312.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,867.43	158,783.87	0.00	1,083.56	0.00	0.00
27XX Student Transportation Services	146,356.17	146,356.17	0.00	0.00	0.00	0.00
31XX Food Services	159,724.85	76,503.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,128.40	3,128.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,609.68	16,609.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	384.70	0.00	0.00	384.70	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	11,450.94	0.00	0.00	0.00	11,450.94	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	20,879.79	0.00	0.00	20,879.79	0.00	0.00
Totals	2,497,888.40	2,286,780.40	90,937.27	25,498.05	11,450.94	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,497,888.40					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0592 DeSmet Elem	Indirect/Direct	90,937.27 / 2,286,780.40	3.98%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0592 DeSmet Elem	0.0327	0.0340	0.0313	0.0302	3.98%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0592 DeSmet Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0592 DeSmet Elem	0.0327	0.0340	0.0313	0.0302	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0592 DeSmet Elem	3.19%	

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

		2027	SS Reclaasified Rate
0700 DeSmet Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.19%**	
	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.

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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 FY2026-27 Using FY25 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	3,847,461.80	3,847,461.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	463,506.24	463,506.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	51,085.90	51,085.90	0.00	0.00	0.00	0.00
222X Educational Media Services	141,256.19	141,256.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	239,212.94	239,212.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	377,687.23	377,687.23	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	124,950.13	0.00	124,950.13	0.00	0.00	0.00
25XX Support Services - Business	282,183.39	47,696.48	234,486.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	442,679.94	442,679.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	288,007.38	288,007.38	0.00	0.00	0.00	0.00
31XX Food Services	253,106.75	180,312.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,356.73	17,356.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,970.83	40,970.83	0.00	0.00	0.00	0.00
Totals	6,569,465.45	6,137,234.11	359,437.04	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	6,569,465.45					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0593 Target Range Elem	Indirect/Direct	359,437.04 / 6,137,234.11	5.86%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0593 Target Range Elem	0.0291	0.0295	0.0329	0.0335	5.86%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0593 Target Range Elem	0.0291	0.0000	0.0329	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0593 Target Range Elem	0.0291	0.0295	0.0329	0.0335	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0593 Target Range Elem	3.49%	

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

		2027	SS Reclaasified Rate
0701 Target Range Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.49%**	
	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.

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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 FY2026-27 Using FY25 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	224,518.06	224,518.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,445.98	20,445.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,884.97	22,884.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,771.35	34,771.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	709.33	0.00	0.00	709.33	0.00	0.00
Totals	303,329.69	302,620.36	0.00	709.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	303,329.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0594 Sunset Elem	Indirect/Direct	0.00 / 302,620.36	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0594 Sunset Elem	0.00%	

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

		2027	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.

** "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 FY2026-27 Using FY25 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	1,529,470.05	1,529,470.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	115,077.50	115,077.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,994.24	11,994.24	0.00	0.00	0.00	0.00
222X Educational Media Services	53,963.57	53,963.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	222,219.97	222,039.98	0.00	179.99	0.00	0.00
24XX Support Services - School Administration	92,294.71	92,294.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	141,535.58	20,285.22	121,250.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	199,572.06	199,572.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	190,643.77	190,643.77	0.00	0.00	0.00	0.00
31XX Food Services	159,189.31	67,783.63	0.00	0.00	0.00	0.00
32XX Enterprise Services	494.42	494.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,990.80	26,990.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	35,000.00	0.00	0.00	35,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	136,209.18	0.00	0.00	136,209.18	0.00	0.00
Totals	2,914,655.16	2,530,609.95	121,250.36	171,389.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,914,655.16					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0595 Clinton Elem	Indirect/Direct	121,250.36 / 2,530,609.95	4.79%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0595 Clinton Elem	0.0359	0.0371	0.0998	0.0507	4.79%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0595 Clinton Elem	0.0359	0.0371	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0595 Clinton Elem	0.0359	0.0371	0.0998	0.0507	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0595 Clinton Elem	5.16%	

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

		2027	SS Reclaasified Rate
0703 Clinton Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.16%**	
	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 FY2026-27 Using FY25 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	325,953.57	325,953.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,000.00	7,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,052.82	2,052.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,574.23	99,574.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,787.55	0.00	58,787.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,469.12	84,469.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,944.24	99,944.24	0.00	0.00	0.00	0.00
31XX Food Services	738.37	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	130.00	130.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,299.29	8,299.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,750.00	0.00	0.00	3,750.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,156.06	0.00	0.00	4,156.06	0.00	0.00
Totals	694,855.25	627,423.27	58,787.55	7,906.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	694,855.25					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0596 Swan Valley Elem	Indirect/Direct	58,787.55 / 627,423.27	9.37%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0596 Swan Valley Elem	0.0397	0.0445	0.0434	0.0496	9.37%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0596 Swan Valley Elem	0.0397	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0596 Swan Valley Elem	0.0397	0.0445	0.0434	0.0496	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0596 Swan Valley Elem	5.15%	

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

		2027	SS Reclaasified Rate
0704 Swan Valley Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.15%**	
	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 FY2026-27 Using FY25 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	1,539,143.32	1,539,143.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,679.04	36,679.04	0.00	0.00	0.00	0.00
222X Educational Media Services	46,258.22	46,258.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,454.69	127,454.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	207,486.57	0.00	207,486.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,280.11	299,280.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,685.92	116,685.92	0.00	0.00	0.00	0.00
31XX Food Services	137,099.51	60,859.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,232.61	28,232.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	48,785.00	0.00	0.00	48,785.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	85,726.60	0.00	0.00	85,726.60	0.00	0.00
Totals	2,672,831.59	2,254,593.06	207,486.57	134,511.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,672,831.59					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0597 Seeley Lake Elem	Indirect/Direct	207,486.57 / 2,254,593.06	9.20%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0597 Seeley Lake Elem	0.0625	0.0623	0.0619	0.0631	9.20%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0597 Seeley Lake Elem	0.0625	0.0000	0.0619	0.0631	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0597 Seeley Lake Elem	0.0625	0.0623	0.0619	0.0631	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0597 Seeley Lake Elem	6.49%	

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

		2027	SS Reclaasified Rate
0705 Seeley Lake Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.49%**	
	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 FY2026-27 Using FY25 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	7,767,962.50	7,767,962.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,150,969.74	1,150,969.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,822.62	23,822.62	0.00	0.00	0.00	0.00
222X Educational Media Services	295,446.97	284,946.97	0.00	10,500.00	0.00	0.00
23XX Support Services - General Administration	235,664.49	235,664.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	964,466.09	964,466.09	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	21,424.46	0.00	21,424.46	0.00	0.00	0.00
25XX Support Services - Business	1,086,923.59	27,553.50	1,059,370.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,816,285.11	1,777,382.11	0.00	38,903.00	0.00	0.00
27XX Student Transportation Services	613,690.42	613,690.42	0.00	0.00	0.00	0.00
31XX Food Services	657,288.23	332,113.44	0.00	17,130.00	0.00	0.00
33XX Community Services	4,555.25	4,555.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	94,913.76	94,913.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	652,100.23	652,100.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,654.00	0.00	0.00	29,654.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	71,500.00	0.00	0.00	71,500.00	0.00	0.00
Totals	15,486,667.46	13,930,141.12	1,080,794.55	167,687.00	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 15,486,667.46

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0599 Frenchtown K-12 Schools	Indirect/Direct	1,080,794.55 / 13,930,141.12	7.76%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0599 Frenchtown K-12 Schools	0.0566	0.0532	0.0546	0.0559	7.76%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0599 Frenchtown K-12 Schools	0.0566	0.0532	0.0546	0.0559	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0599 Frenchtown K-12 Schools	0.0566	0.0532	0.0546	0.0559	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0599 Frenchtown K-12 Schools	5.66%	

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

		2027	SS Reclaasified Rate
0706 Frenchtown K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**5.66%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,254,769.78	2,254,769.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	99,601.03	99,601.03	0.00	0.00	0.00	0.00
222X Educational Media Services	92,926.27	92,926.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,644.05	143,644.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	323,278.25	323,278.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	117,727.20	50,384.76	67,342.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	416,310.68	416,310.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	271,014.83	271,014.83	0.00	0.00	0.00	0.00
31XX Food Services	412,248.74	219,249.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,521.20	9,521.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,391.80	47,391.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	312,036.53	0.00	0.00	312,036.53	0.00	0.00
Totals	4,500,470.36	3,928,091.66	67,342.44	312,036.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,500,470.36					

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 FY2026-27 Using FY25 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	1,105,521.55	1,099,678.55	0.00	5,843.00	0.00	0.00
21XX Support Services - Students	44,752.65	44,752.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,795.96	4,795.96	0.00	0.00	0.00	0.00
222X Educational Media Services	40,326.49	40,326.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,465.66	140,465.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	125,703.00	125,703.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	117,267.46	50,384.75	66,882.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,183.94	225,183.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	276,371.12	276,371.12	0.00	0.00	0.00	0.00
31XX Food Services	3,077.49	221.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,354.95	43,354.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,342.20	140,342.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,860.97	0.00	0.00	3,860.97	0.00	0.00
Totals	2,271,023.44	2,191,580.40	66,882.71	9,703.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,271,023.44					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0605 Roundup Elem	Indirect/Direct	67,342.44 / 3,928,091.66	1.71%		
LE 0606 Roundup High School	Indirect/Direct	66,882.71 / 2,191,580.40	3.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0605 Roundup Elem	0.0134	0.0137	0.0139	0.0144	1.71%
0606 Roundup High School	0.0134	0.0137	0.0139	0.0144	3.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0605 Roundup Elem	0.0134	0.0137	0.0139	0.0144	
0606 Roundup High School	0.0134	0.0137	0.0139	0.0144	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0605 Roundup Elem	1.38%	
0606 Roundup High School	1.63%	

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

		2027	SS Reclaasified Rate
0711 Roundup Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.51%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	489,019.08	489,019.08	0.00	0.00	0.00	0.00
222X Educational Media Services	6,358.70	6,358.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,799.85	107,799.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,029.53	27,029.53	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	13,849.41	4,145.01	9,704.40	0.00	0.00	0.00
25XX Support Services - Business	41,697.15	14,291.50	27,405.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,045.61	115,963.02	0.00	6,082.59	0.00	0.00
27XX Student Transportation Services	141,877.26	47,759.26	0.00	94,118.00	0.00	0.00
31XX Food Services	83,147.54	49,389.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,599.97	4,599.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,027.61	18,027.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,168.14	0.00	0.00	14,168.14	0.00	0.00
Totals	1,069,619.85	884,383.09	37,110.05	114,368.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,069,619.85					

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 FY2026-27 Using FY25 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	372,773.52	372,773.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,986.69	84,986.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,612.72	23,612.72	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,913.08	0.00	6,913.08	0.00	0.00	0.00
25XX Support Services - Business	42,855.36	13,691.15	29,164.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,025.56	105,207.90	0.00	28,817.66	0.00	0.00
27XX Student Transportation Services	162,659.25	68,541.25	0.00	94,118.00	0.00	0.00
31XX Food Services	15,463.36	248.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,962.55	18,962.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,430.33	42,430.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	17,318.95	0.00	0.00	17,318.95	0.00	0.00
Totals	922,001.37	730,454.89	36,077.29	140,254.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	922,001.37					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0607 Melstone Elem	Indirect/Direct	37,110.05 / 884,383.09	4.20%		
LE 0608 Melstone H S	Indirect/Direct	36,077.29 / 730,454.89	4.94%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0607 Melstone Elem	0.0231	0.0244	0.0264	0.0273	4.20%
0608 Melstone H S	0.0231	0.0244	0.0264	0.0273	4.94%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0607 Melstone Elem	0.0231	0.0244	0.0264	0.0273	
0608 Melstone H S	0.0231	0.0244	0.0264	0.0273	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0607 Melstone Elem	2.72%	
0608 Melstone H S	2.86%	

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

		2027	SS Reclaasified Rate
0712 Melstone 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	7,391,410.71	7,382,532.14	0.00	8,878.57	0.00	0.00
21XX Support Services - Students	797,800.78	797,800.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	247,955.97	247,955.97	0.00	0.00	0.00	0.00
222X Educational Media Services	297,502.50	297,502.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	351,506.61	351,506.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,022,819.82	1,022,819.82	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	212,594.01	11,838.96	200,755.05	0.00	0.00	0.00
25XX Support Services - Business	317,580.17	35,669.80	281,910.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	919,624.34	919,624.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	156,073.90	156,073.90	0.00	0.00	0.00	0.00
31XX Food Services	143,827.87	143,827.87	0.00	0.00	0.00	0.00
32XX Enterprise Services	34,496.00	34,496.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,900.10	52,900.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,739.00	94,739.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	188,188.00	43,188.00	0.00	145,000.00	0.00	0.00
Totals	12,229,019.78	11,592,475.79	482,665.42	153,878.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	12,229,019.78					

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 FY2026-27 Using FY25 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	2,827,711.62	2,819,310.05	0.00	8,401.57	0.00	0.00
21XX Support Services - Students	177,266.59	177,266.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,269.68	27,269.68	0.00	0.00	0.00	0.00
222X Educational Media Services	111,096.25	111,096.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,585.36	244,585.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	513,623.90	513,623.90	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	142,921.72	0.00	142,921.72	0.00	0.00	0.00
25XX Support Services - Business	189,151.87	20,580.71	168,571.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	620,060.04	620,060.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	536,968.87	377,968.87	0.00	159,000.00	0.00	0.00
31XX Food Services	720,808.34	423,213.65	0.00	38,661.00	0.00	0.00
33XX Community Services	44.02	44.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	86,499.11	86,499.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	392,740.90	392,740.90	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	15,016.61	15,016.61	0.00	0.00	0.00	0.00
Totals	6,605,764.88	5,829,275.74	311,492.88	206,062.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,605,764.88					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0612 Livingston Elem	Indirect/Direct	482,665.42 / 11,592,475.79	4.16%		
LE 0613 Park H S	Indirect/Direct	311,492.88 / 5,829,275.74	5.34%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0612 Livingston Elem	0.0266	0.0254	0.0262	0.0269	4.16%
0613 Park H S	0.0266	0.0254	0.0262	0.0269	5.34%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0612 Livingston Elem	0.0266	0.0254	0.0262	0.0269	
0613 Park H S	0.0266	0.0254	0.0262	0.0269	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0612 Livingston Elem	0.0266	0.0254	0.0262	0.0269	
0613 Park H S	0.0266	0.0254	0.0262	0.0269	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0612 Livingston Elem	2.79%	
0613 Park H S	3.01%	

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

		2027	SS Reclaasified Rate
0716 Livingston Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.90%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	777,463.61	754,463.61	0.00	23,000.00	0.00	0.00
21XX Support Services - Students	68,649.75	68,649.75	0.00	0.00	0.00	0.00
222X Educational Media Services	78,410.96	78,410.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,945.57	136,945.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	21,755.14	21,755.14	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	24,317.79	0.00	24,317.79	0.00	0.00	0.00
25XX Support Services - Business	119,558.94	29,209.33	90,349.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,408.72	13,408.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	119,495.57	119,495.57	0.00	0.00	0.00	0.00
31XX Food Services	106,329.08	38,889.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,538.12	4,538.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,353.39	22,353.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	63,616.35	0.00	0.00	63,616.35	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	72,803.10	0.00	0.00	72,803.10	0.00	0.00
Totals	1,629,646.09	1,288,119.96	114,667.40	159,419.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,629,646.09					

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 FY2026-27 Using FY25 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	603,226.19	568,726.19	0.00	34,500.00	0.00	0.00
21XX Support Services - Students	49,319.34	49,319.34	0.00	0.00	0.00	0.00
222X Educational Media Services	44,386.74	44,386.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,872.47	130,872.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,200.18	23,200.18	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	28,288.54	0.00	28,288.54	0.00	0.00	0.00
25XX Support Services - Business	91,685.56	24,286.88	67,398.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,248.77	105,248.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,891.30	110,891.30	0.00	0.00	0.00	0.00
31XX Food Services	7,100.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	56,981.39	56,981.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	151,807.63	151,807.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,955.52	0.00	0.00	78,955.52	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	23,637.21	0.00	0.00	23,637.21	0.00	0.00
Totals	1,505,600.84	1,265,720.89	95,687.22	137,092.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,505,600.84					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0614 Gardiner Elem	Indirect/Direct	114,667.40 / 1,288,119.96	8.70%		
LE 1191 Gardiner H S	Indirect/Direct	95,687.22 / 1,265,720.89	7.64%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0614 Gardiner Elem	0.0490	0.0542	0.0488	0.0497	8.70%
1191 Gardiner H S	0.0490	0.0542	0.0488	0.0497	7.64%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0614 Gardiner Elem	0.0490	0.0542	0.0488	0.0000	
1191 Gardiner H S	0.0490	0.0542	0.0488	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0614 Gardiner Elem	0.0490	0.0542	0.0488	0.0497	
1191 Gardiner H S	0.0490	0.0542	0.0488	0.0497	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0614 Gardiner Elem	5.49%	
1191 Gardiner H S	5.28%	

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

		2027	SS Reclaasified Rate
0718 Gardiner Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.39%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	90,355.58	90,355.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,980.89	3,980.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,691.80	3,691.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,866.90	0.00	17,866.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,159.05	16,159.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,372.18	0.00	0.00	1,372.18	0.00	0.00
Totals	133,426.40	114,187.32	17,866.90	1,372.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	133,426.40					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0617 Cooke City Elem	Indirect/Direct	17,866.90 / 114,187.32	15.65%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0617 Cooke City Elem	0.0917	0.0931	0.0938	0.1036	15.65%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0617 Cooke City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0617 Cooke City Elem	0.0917	0.0931	0.0938	0.1036	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0617 Cooke City Elem	10.24%	

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

		2027	SS Reclaasified Rate
0721 Cooke City Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.24%**	
	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 FY2026-27 Using FY25 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	318,857.28	318,857.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,109.81	13,109.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,952.83	75,952.83	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,408.17	0.00	2,408.17	0.00	0.00	0.00
25XX Support Services - Business	29,294.81	0.00	29,294.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,330.97	42,330.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,643.80	9,672.87	0.00	7,970.93	0.00	0.00
35XX Extracurricular - Athletics	3,301.35	3,301.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	18,156.97	0.00	0.00	18,156.97	0.00	0.00
Totals	521,055.99	463,225.11	31,702.98	26,127.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	521,055.99					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0620 Pine Creek Elem	Indirect/Direct	31,702.98 / 463,225.11	6.84%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0620 Pine Creek Elem	0.0559	0.0576	0.0578	0.0600	6.84%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0620 Pine Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0620 Pine Creek Elem	0.0559	0.0576	0.0578	0.0600	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0620 Pine Creek Elem	5.69%	

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

		2027	SS Reclaasified Rate
0724 Pine Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.69%**	
	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.

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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 FY2026-27 Using FY25 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	522,724.56	522,724.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,279.02	3,279.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,760.87	45,760.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	183,192.59	183,192.59	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	288.40	0.00	288.40	0.00	0.00	0.00
25XX Support Services - Business	96,911.25	9,849.61	87,061.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,026.63	125,026.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,261.49	44,261.49	0.00	0.00	0.00	0.00
31XX Food Services	94,993.29	54,023.94	0.00	0.00	0.00	0.00
33XX Community Services	25,026.95	0.00	0.00	25,026.95	0.00	0.00
34XX Extracurricular - Activities	455.00	455.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	195,019.41	0.00	0.00	195,019.41	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,602.41	0.00	0.00	11,602.41	0.00	0.00
Totals	1,348,541.87	988,573.71	87,350.04	231,648.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,348,541.87					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1215 Arrowhead Elem	Indirect/Direct	87,350.04 / 988,573.71	8.84%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1215 Arrowhead Elem	0.0471	0.0498	0.0497	0.0499	8.84%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1215 Arrowhead Elem	0.0471	0.0498	0.0497	0.0499	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1215 Arrowhead Elem	0.0471	0.0498	0.0497	0.0499	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1215 Arrowhead Elem	5.41%	

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

		2027	SS Reclaasified Rate
1047 Arrowhead Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.41%**	
	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.

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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 FY2026-27 Using FY25 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	977,010.58	977,010.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,987.65	32,987.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,808.49	88,808.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,141.39	90,141.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	153,872.79	12,297.78	141,575.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,465.66	248,465.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	284,528.89	284,528.89	0.00	0.00	0.00	0.00
31XX Food Services	184,810.37	102,067.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,494.23	28,494.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,910.99	0.00	0.00	4,910.99	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	22,442.46	0.00	0.00	22,442.46	0.00	0.00
Totals	2,116,473.50	1,864,802.12	141,575.01	27,353.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,116,473.50					

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 FY2026-27 Using FY25 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	635,933.07	635,933.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	42,633.64	42,633.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,099.47	55,099.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	120,484.09	120,484.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,626.82	0.00	84,626.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	148,312.73	148,312.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,810.91	141,810.91	0.00	0.00	0.00	0.00
31XX Food Services	22,047.93	4,664.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,452.35	22,452.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,966.14	77,966.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,480.99	0.00	0.00	8,480.99	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	9,465.52	0.00	0.00	9,465.52	0.00	0.00
Totals	1,369,313.66	1,249,357.35	84,626.82	17,946.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,369,313.66					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1227 Shields Valley Elem	Indirect/Direct	141,575.01 / 1,864,802.12	7.59%		
LE 1228 Shields Valley H S	Indirect/Direct	84,626.82 / 1,249,357.35	6.77%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1227 Shields Valley Elem	0.0411	0.0373	0.0404	0.0450	7.59%
1228 Shields Valley H S	0.0411	0.0373	0.0404	0.0450	6.77%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
1227 Shields Valley Elem	0.0411	0.0373	0.0404	0.0450	
1228 Shields Valley H S	0.0411	0.0373	0.0404	0.0450	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1227 Shields Valley Elem	4.55%	
1228 Shields Valley H S	4.40%	

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

		2027	SS Reclaasified Rate
1068 Shields Valley Pub Schls	**Your Preliminary Rate by School System (SS) is:**	**4.48%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	736,611.64	717,415.08	0.00	19,196.56	0.00	0.00
21XX Support Services - Students	18,490.75	18,490.75	0.00	0.00	0.00	0.00
222X Educational Media Services	9,941.57	9,941.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,469.20	155,469.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,483.45	29,483.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,636.44	9,896.91	63,739.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	671,263.83	671,263.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	184,360.05	109,618.61	0.00	74,741.44	0.00	0.00
31XX Food Services	150,730.81	64,902.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,936.03	13,936.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,410.94	65,410.94	0.00	0.00	0.00	0.00
Totals	2,109,334.71	1,865,829.14	63,739.53	93,938.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,109,334.71					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0642 Winnett K-12 Schools	Indirect/Direct	63,739.53 / 1,865,829.14	3.42%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0642 Winnett K-12 Schools	0.0270	0.0268	0.0283	0.0283	3.42%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0642 Winnett K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0642 Winnett K-12 Schools	0.0270	0.0268	0.0283	0.0283	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0642 Winnett K-12 Schools	2.75%	

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

		2027	SS Reclaasified Rate
0743 Winnett K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.75%**	
	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 FY2026-27 Using FY25 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	1,596,312.19	1,596,312.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	323.66	323.66	0.00	0.00	0.00	0.00
222X Educational Media Services	17,085.18	17,085.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	208,316.61	208,316.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	201,025.58	201,025.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,897.02	0.00	54,897.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	442,364.61	442,364.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,066.39	71,666.39	0.00	97,400.00	0.00	0.00
31XX Food Services	177,008.71	72,123.24	0.00	12,016.35	0.00	0.00
34XX Extracurricular - Activities	34,359.17	34,359.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,774.60	110,774.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,607.26	0.00	0.00	1,607.26	0.00	0.00
9999 Undistributed	26,446.77	26,446.77	0.00	0.00	0.00	0.00
Totals	3,039,587.75	2,780,798.00	54,897.02	111,023.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,039,587.75					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0648 Dodson K-12	Indirect/Direct	54,897.02 / 2,780,798.00	1.97%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0648 Dodson K-12	0.0276	0.0233	0.0236	0.0229	1.97%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0648 Dodson K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0648 Dodson K-12	0.0276	0.0233	0.0236	0.0229	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0648 Dodson K-12	2.22%	

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

		2027	SS Reclaasified Rate
0748 Dodson K-12	**Your Preliminary Rate by School System (SS) is:**	**2.22%**	
	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.

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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 FY2026-27 Using FY25 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	271,589.47	271,589.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,504.89	19,504.89	0.00	0.00	0.00	0.00
222X Educational Media Services	591.34	591.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,594.87	117,594.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,508.79	2,986.47	48,522.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	92,170.82	92,170.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,293.22	40,250.94	0.00	24,042.28	0.00	0.00
31XX Food Services	27,721.44	25,421.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,093.26	11,093.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,974.06	38,974.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	20,262.05	0.00	0.00	20,262.05	0.00	0.00
Totals	715,304.21	620,177.56	48,522.32	44,304.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	715,304.21					

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 FY2026-27 Using FY25 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	471,722.89	471,722.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,283.53	17,283.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,222.93	1,222.93	0.00	0.00	0.00	0.00
222X Educational Media Services	631.72	631.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,754.41	105,754.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,431.59	2,986.47	48,445.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,627.92	118,065.56	0.00	25,562.36	0.00	0.00
27XX Student Transportation Services	168,800.39	96,673.56	0.00	72,126.83	0.00	0.00
31XX Food Services	72,882.31	25,421.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,650.44	4,650.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,879.23	11,879.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	988.93	0.00	0.00	988.93	0.00	0.00
Totals	1,050,876.29	856,292.21	48,445.12	98,678.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,050,876.29					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0657 Saco H S	Indirect/Direct	48,522.32 / 620,177.56	7.82%		
LE 1203 Saco Elem	Indirect/Direct	48,445.12 / 856,292.21	5.66%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0657 Saco H S	0.0537	0.0534	0.0508	0.0520	7.82%
1203 Saco Elem	0.0537	0.0534	0.0508	0.0520	5.66%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0657 Saco H S	0.0537	0.0000	0.0000	0.0000	
1203 Saco Elem	0.0537	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0657 Saco H S	0.0537	0.0534	0.0508	0.0520	
1203 Saco Elem	0.0537	0.0534	0.0508	0.0520	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0657 Saco H S	5.47%	
1203 Saco Elem	5.06%	

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

		2027	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 FY2026-27 Using FY25 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.
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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 FY2026-27 Using FY25 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	3,746,780.69	3,684,479.16	0.00	62,301.53	0.00	0.00
21XX Support Services - Students	141,701.84	141,701.84	0.00	0.00	0.00	0.00
222X Educational Media Services	80,546.40	80,546.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	232,852.31	232,852.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	395,924.62	395,924.62	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	77,157.74	0.00	77,157.74	0.00	0.00	0.00
25XX Support Services - Business	159,787.73	31,875.61	127,912.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	947,809.69	871,226.89	0.00	76,582.80	0.00	0.00
27XX Student Transportation Services	601,127.84	209,877.84	0.00	391,250.00	0.00	0.00
31XX Food Services	356,845.39	138,793.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,499.69	50,499.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	270,295.80	270,295.80	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	84,808.94	0.00	0.00	0.00	84,808.94	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	37,842.00	0.00	0.00	37,842.00	0.00	0.00
Totals	7,183,980.68	6,108,073.22	205,069.86	567,976.33	84,808.94	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,183,980.68					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0659 Malta K-12 Schools	Indirect/Direct	205,069.86 / 6,108,073.22	3.36%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0659 Malta K-12 Schools	0.0150	0.0147	0.0152	0.0171	3.36%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0659 Malta K-12 Schools	0.0150	0.0147	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0659 Malta K-12 Schools	0.0150	0.0147	0.0152	0.0171	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0659 Malta K-12 Schools	1.82%	

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

		2027	SS Reclaasified Rate
0757 Malta K-12 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		

* Reclassified Rate Line A: 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 FY2026-27 Using FY25 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	586,504.72	586,504.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,728.19	9,728.19	0.00	0.00	0.00	0.00
222X Educational Media Services	36,492.15	36,492.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	217,368.82	217,368.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,339.61	16,879.50	36,460.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,841.73	228,166.97	0.00	674.76	0.00	0.00
27XX Student Transportation Services	253,186.83	185,936.83	0.00	67,250.00	0.00	0.00
31XX Food Services	112,167.60	72,216.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,366.83	23,366.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,547.40	69,568.73	0.00	18,978.67	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,418.81	0.00	0.00	1,418.81	0.00	0.00
Totals	1,610,962.69	1,446,228.76	36,460.11	88,322.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,610,962.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0663 Whitewater K-12 Schools	Indirect/Direct	36,460.11 / 1,446,228.76	2.52%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0663 Whitewater K-12 Schools	0.0166	0.0171	0.0173	0.0179	2.52%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0663 Whitewater K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0663 Whitewater K-12 Schools	0.0166	0.0171	0.0173	0.0179	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0663 Whitewater K-12 Schools	1.79%	

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

		2027	SS Reclaasified Rate
0760 Whitewater 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,350,979.34	1,343,947.34	0.00	7,032.00	0.00	0.00
222X Educational Media Services	61,591.35	61,591.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	445,915.19	445,915.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	216,891.01	216,891.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	630,473.29	0.00	630,473.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	944,547.53	944,547.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,425.34	107,425.34	0.00	0.00	0.00	0.00
31XX Food Services	222,461.90	100,963.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	500.00	500.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,836.02	94,836.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	23,636.59	0.00	0.00	23,636.59	0.00	0.00
Totals	4,099,257.56	3,316,617.08	630,473.29	30,668.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,099,257.56					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1226 Heart Butte K-12 Schools	Indirect/Direct	630,473.29 / 3,316,617.08	19.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1226 Heart Butte K-12 Schools	0.0363	0.0361	0.0380	0.0449	19.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
1226 Heart Butte K-12 Schools	0.0363	0.0361	0.0380	0.0449	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1226 Heart Butte K-12 Schools	6.56%	

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

		2027	SS Reclaasified Rate
0767 Heart Butte K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**6.56%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	355,757.25	355,757.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,229.63	0.00	72,229.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,805.24	15,805.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,127.60	4,127.60	0.00	0.00	0.00	0.00
31XX Food Services	404.10	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,403.23	0.00	0.00	11,403.23	0.00	0.00
Totals	459,727.05	375,690.09	72,229.63	11,403.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	459,727.05					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0671 Dupuyer Elem	Indirect/Direct	72,229.63 / 375,690.09	19.23%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0671 Dupuyer Elem	0.1442	0.1465	0.1493	0.1411	19.23%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0671 Dupuyer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0671 Dupuyer Elem	0.1442	0.1465	0.1493	0.1411	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0671 Dupuyer Elem	14.69%	

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

		2027	SS Reclaasified Rate
0768 Dupuyer Elementary	**Your Preliminary Rate by School System (SS) is:**	**14.69%**	
	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 FY2026-27 Using FY25 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	1,975,560.78	1,975,560.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,557.77	36,557.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	89,542.63	89,542.63	0.00	0.00	0.00	0.00
222X Educational Media Services	112,301.08	112,301.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,372.60	139,372.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	356,713.36	356,713.36	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	74,070.30	0.00	74,070.30	0.00	0.00	0.00
25XX Support Services - Business	106,416.42	5,337.44	101,078.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	474,228.32	474,228.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	148,508.27	148,508.27	0.00	0.00	0.00	0.00
31XX Food Services	237,318.54	102,638.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,997.77	6,997.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,316.67	29,316.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	117,980.43	0.00	0.00	117,980.43	0.00	0.00
Totals	3,904,884.94	3,477,075.42	175,149.28	117,980.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,904,884.94					

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 FY2026-27 Using FY25 Expenditures

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	1,181,736.60	1,181,736.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,218.24	73,218.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,933.80	23,933.80	0.00	0.00	0.00	0.00
222X Educational Media Services	26,799.00	26,799.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,089.59	102,089.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,270.29	150,270.29	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	49,332.76	0.00	49,332.76	0.00	0.00	0.00
25XX Support Services - Business	72,393.22	3,558.21	68,835.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,933.07	159,933.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,599.04	101,599.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	67,685.96	67,685.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	248,859.19	248,859.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	37,076.49	0.00	0.00	37,076.49	0.00	0.00
Totals	2,294,927.25	2,139,682.99	118,167.77	37,076.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,294,927.25					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0674 Conrad Elem	Indirect/Direct	175,149.28 / 3,477,075.42	5.04%		
LE 0675 Conrad H S	Indirect/Direct	118,167.77 / 2,139,682.99	5.52%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0674 Conrad Elem	0.0372	0.0369	0.0361	0.0377	5.04%
0675 Conrad H S	0.0372	0.0369	0.0361	0.0377	5.52%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0674 Conrad Elem	0.0372	0.0369	0.0361	0.0377	
0675 Conrad H S	0.0372	0.0369	0.0361	0.0377	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0674 Conrad Elem	3.77%	
0675 Conrad H S	3.86%	

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

		2027	SS Reclaasified Rate
0771 Conrad Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.82%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	907,049.23	907,049.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,028.12	33,028.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,916.19	1,916.19	0.00	0.00	0.00	0.00
222X Educational Media Services	25,205.25	25,205.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,981.56	83,981.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,336.27	112,336.27	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,395.24	225,395.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	74,765.07	74,765.07	0.00	0.00	0.00	0.00
31XX Food Services	138,849.86	58,252.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,402.43	7,402.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,546.30	19,546.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,853.87	0.00	0.00	1,853.87	0.00	0.00
Totals	1,631,329.39	1,548,878.58	0.00	1,853.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,631,329.39					

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 FY2026-27 Using FY25 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	498,376.05	498,376.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,064.94	56,064.94	0.00	0.00	0.00	0.00
222X Educational Media Services	127,870.08	85,948.22	0.00	41,921.86	0.00	0.00
23XX Support Services - General Administration	76,250.78	76,250.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,162.85	68,162.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	60.00	0.00	60.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	154,520.20	154,520.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,767.63	81,767.63	0.00	0.00	0.00	0.00
31XX Food Services	15,423.43	15,423.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,549.03	13,549.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,046.17	116,046.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	127,318.33	0.00	0.00	127,318.33	0.00	0.00
Totals	1,335,409.49	1,166,109.30	60.00	169,240.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,335,409.49					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,548,878.58	0.00%		
LE 0680 Valier H S	Indirect/Direct	60.00 / 1,166,109.30	0.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	0.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
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	2027	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)

		2027	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	272,960.09	272,960.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,749.90	63,749.90	0.00	0.00	0.00	0.00
Totals	336,709.99	336,709.99	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	336,709.99					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0684 Miami Elem	Indirect/Direct	0.00 / 336,709.99	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0684 Miami Elem	0.0002	0.0002	0.0002	0.0002	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0684 Miami Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0684 Miami Elem	0.0002	0.0002	0.0002	0.0002	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0684 Miami Elem	0.02%	

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

		2027	SS Reclaasified Rate
0778 Miami 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.

** "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 FY2026-27 Using FY25 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	100,470.31	99,721.41	0.00	748.90	0.00	0.00
21XX Support Services - Students	6,813.39	6,813.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,143.98	22,143.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,425.44	0.00	3,425.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,172.39	15,172.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,556.70	3,556.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,187.14	0.00	0.00	5,187.14	0.00	0.00
Totals	156,769.35	147,407.87	3,425.44	5,936.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	156,769.35					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0692 Biddle Elem	Indirect/Direct	3,425.44 / 147,407.87	2.32%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0692 Biddle Elem	0.0173	0.0175	0.0164	0.0159	2.32%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0692 Biddle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0692 Biddle Elem	0.0173	0.0175	0.0164	0.0159	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0692 Biddle Elem	1.72%	

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

		2027	SS Reclaasified Rate
0786 Biddle Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.72%**	
	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 FY2026-27 Using FY25 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	1,143,320.36	1,136,345.36	0.00	6,975.00	0.00	0.00
21XX Support Services - Students	68,339.91	68,339.91	0.00	0.00	0.00	0.00
222X Educational Media Services	52,027.62	52,027.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,915.10	140,915.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,474.65	149,474.65	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	4,479.87	0.00	4,479.87	0.00	0.00	0.00
25XX Support Services - Business	70,488.15	8,981.02	61,507.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	295,927.44	295,927.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	289,753.46	289,753.46	0.00	0.00	0.00	0.00
31XX Food Services	145,745.07	56,716.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,047.18	46,047.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,524.10	0.00	0.00	13,524.10	0.00	0.00
Totals	2,420,042.91	2,244,527.95	65,987.00	20,499.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,420,042.91					

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 FY2026-27 Using FY25 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	672,397.78	650,397.78	0.00	22,000.00	0.00	0.00
21XX Support Services - Students	33,669.80	33,669.80	0.00	0.00	0.00	0.00
222X Educational Media Services	31,022.16	31,022.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,493.31	145,493.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,679.86	80,679.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,009.31	0.00	3,009.31	0.00	0.00	0.00
25XX Support Services - Business	64,688.03	8,880.62	55,807.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	381,183.10	381,183.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	234,338.91	234,338.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,369.12	23,369.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,224.08	139,557.99	0.00	666.09	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	57,234.58	0.00	0.00	57,234.58	0.00	0.00
Totals	1,867,310.04	1,728,592.65	58,816.72	79,900.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,867,310.04					

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0705 Broadus Elem	Indirect/Direct	65,987.00 / 2,244,527.95	2.94%		

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 FY2026-27 Using FY25 Expenditures

LE 0706 Powder River Co Dist H S Indirect/Direct 58,816.72 / 1,728,592.65 3.40%

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0705 Broadus Elem	0.0157	0.0197	0.0197	0.0194	2.94%
0706 Powder River Co Dist H S	0.0212	0.0197	0.0197	0.0194	3.40%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0705 Broadus Elem	0.0157	0.0197	0.0197	0.0194	
0706 Powder River Co Dist H S	0.0212	0.0197	0.0197	0.0194	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0705 Broadus Elem	1.97%	
0706 Powder River Co Dist H S	2.17%	

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

		2027	SS Reclaasified Rate
0799 Broadus Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.07%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 Expenditures

39 Powell 0806 Deer Lodge School District No1

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	3,509,303.17	3,509,303.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	205,390.94	205,390.94	0.00	0.00	0.00	0.00
222X Educational Media Services	89,735.95	89,735.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,600.21	113,600.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	393,837.07	393,837.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	149,871.99	0.00	149,871.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	632,850.22	513,321.65	0.00	119,528.57	0.00	0.00
27XX Student Transportation Services	423,564.05	423,564.05	0.00	0.00	0.00	0.00
31XX Food Services	392,318.30	144,244.86	0.00	10,743.96	0.00	0.00
34XX Extracurricular - Activities	13,730.21	13,730.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,935.59	46,935.59	0.00	0.00	0.00	0.00
Totals	5,971,137.70	5,453,663.70	149,871.99	130,272.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,971,137.70					

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,963,021.85	1,963,021.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	44,325.54	44,325.54	0.00	0.00	0.00	0.00
222X Educational Media Services	64,277.02	64,277.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	250,337.82	250,337.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	251,206.88	251,206.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	107,260.40	0.00	107,260.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	337,562.58	337,562.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	380,022.51	130,522.51	0.00	249,500.00	0.00	0.00
34XX Extracurricular - Activities	33,430.18	33,430.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,973.71	183,973.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	39,717.30	0.00	0.00	39,717.30	0.00	0.00
9999 Undistributed	27,117.68	27,117.68	0.00	0.00	0.00	0.00
Totals	3,682,253.47	3,285,775.77	107,260.40	289,217.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,682,253.47					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0712 Deer Lodge Elem	Indirect/Direct	149,871.99 / 5,453,663.70	2.75%		
LE 0713 Powell County H S	Indirect/Direct	107,260.40 / 3,285,775.77	3.26%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0712 Deer Lodge Elem	0.0303	0.0302	0.0309	0.0294	2.75%
0713 Powell County H S	0.0303	0.0302	0.0309	0.0294	3.26%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0712 Deer Lodge Elem	0.0000	0.0000	0.0000	0.0000	
0713 Powell County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0712 Deer Lodge Elem	0.0303	0.0302	0.0309	0.0294	
0713 Powell County H S	0.0303	0.0302	0.0309	0.0294	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0712 Deer Lodge Elem	2.82%	
0713 Powell County H S	2.91%	

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

		2027	SS Reclaasified Rate
0806 Deer Lodge School District No1	**Your Preliminary Rate by School System (SS) is:**	**2.87%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	214,878.82	214,878.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,368.16	2,368.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,589.43	21,589.43	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,493.46	31,493.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,741.12	0.00	0.00	2,741.12	0.00	0.00
Totals	273,070.99	270,329.87	0.00	2,741.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	273,070.99					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0715 Ovando Elem	Indirect/Direct	0.00 / 270,329.87	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0715 Ovando Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0715 Ovando Elem	0.00%	

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

		2027	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.

** "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 FY2026-27 Using FY25 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	138,465.29	138,465.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,777.23	21,777.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,025.00	3,025.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,848.00	2,848.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,928.62	0.00	13,928.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,521.87	42,521.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,316.16	51,316.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,708.53	0.00	0.00	49,708.53	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,961.20	0.00	0.00	14,961.20	0.00	0.00
Totals	338,551.90	259,953.55	13,928.62	64,669.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	338,551.90					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0717 Helmville Elem	Indirect/Direct	13,928.62 / 259,953.55	5.36%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0717 Helmville Elem	0.0340	0.0346	0.0367	0.0386	5.36%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0717 Helmville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0717 Helmville Elem	0.0340	0.0346	0.0367	0.0386	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0717 Helmville Elem	3.75%	

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

		2027	SS Reclaasified Rate
0810 Helmville Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.75%**	
	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 FY2026-27 Using FY25 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	148,920.66	148,920.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	581.25	581.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,278.97	18,278.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,503.90	1,759.17	24,744.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,574.69	57,574.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,694.72	17,694.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	149,496.12	0.00	0.00	149,496.12	0.00	0.00
Totals	419,050.31	244,809.46	24,744.73	149,496.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	419,050.31					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0718 Garrison Elem	Indirect/Direct	24,744.73 / 244,809.46	10.11%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0718 Garrison Elem	0.0473	0.0552	0.0454	0.0487	10.11%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0718 Garrison Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0718 Garrison Elem	0.0473	0.0552	0.0454	0.0487	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0718 Garrison Elem	5.66%	

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

		2027	SS Reclaasified Rate
0811 Garrison Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.66%**	
	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 FY2026-27 Using FY25 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	236,016.31	236,016.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,221.85	1,221.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,183.85	0.00	13,183.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,251.01	57,251.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	723.72	723.72	0.00	0.00	0.00	0.00
31XX Food Services	35,031.15	17,421.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,091.71	1,091.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,040.00	0.00	0.00	51,040.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	23,071.93	0.00	0.00	23,071.93	0.00	0.00
Totals	418,631.53	313,726.02	13,183.85	74,111.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	418,631.53					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0719 Elliston Elem	Indirect/Direct	13,183.85 / 313,726.02	4.20%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0719 Elliston Elem	0.0025	0.0028	0.0018	0.0130	4.20%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0719 Elliston Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0719 Elliston Elem	0.0025	0.0028	0.0018	0.0130	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0719 Elliston Elem	1.18%	

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

		2027	SS Reclaasified Rate
0812 Elliston Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.18%**	
	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 FY2026-27 Using FY25 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	211,144.15	211,144.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	92.00	92.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	314.75	314.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,671.06	0.00	24,671.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,970.39	117,970.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,866.19	28,866.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,054.94	2,054.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	26,917.27	0.00	0.00	26,917.27	0.00	0.00
Totals	412,030.75	360,442.42	24,671.06	26,917.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	412,030.75					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0720 Avon Elem	Indirect/Direct	24,671.06 / 360,442.42	6.84%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0720 Avon Elem	0.0461	0.0621	0.0556	0.0568	6.84%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0720 Avon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0720 Avon Elem	0.0461	0.0621	0.0556	0.0568	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0720 Avon Elem	5.49%	

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

		2027	SS Reclaasified Rate
0813 Avon Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.49%**	
	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 FY2026-27 Using FY25 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	1,536,212.54	1,536,212.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,663.94	62,663.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,383.62	17,383.62	0.00	0.00	0.00	0.00
222X Educational Media Services	8,608.41	8,608.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	217,639.98	217,639.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,090.43	9,399.06	7,691.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	313,433.09	224,457.30	0.00	88,975.79	0.00	0.00
27XX Student Transportation Services	212,670.13	169,278.13	0.00	43,392.00	0.00	0.00
31XX Food Services	145,999.91	77,430.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,491.38	25,491.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	222,499.73	221,244.99	0.00	1,254.74	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	23,317.87	0.00	0.00	23,317.87	0.00	0.00
Totals	2,803,011.03	2,569,810.02	7,691.37	156,940.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,803,011.03					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0726 Terry K-12 Schools	Indirect/Direct	7,691.37 / 2,569,810.02	0.30%		

Line B Preliminary Indirect Cost Rates	LE	2023	2024	2025	2026	2027
	0726 Terry K-12 Schools	0.0150	0.0122	0.0155	0.0180	0.30%

Line C Approved Indirect Cost Rates	LE	2023	2024	2025	2026	2027
	0726 Terry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2023	2024	2025	2026	2027
	0726 Terry K-12 Schools	0.0150	0.0122	0.0155	0.0180	

Line E Five Year Average with 5% Discount	LE	2027	LE Reclaasified Rate
	0726 Terry K-12 Schools	1.21%	

Line F Average of LE's contained under one School System Code (SS)		2027	SS Reclaasified Rate
0818 Terry K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.21%**	
	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 FY2026-27 Using FY25 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	10,391,029.67	10,288,667.82	0.00	102,361.85	0.00	0.00
21XX Support Services - Students	771,769.64	771,769.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,820.99	25,820.99	0.00	0.00	0.00	0.00
222X Educational Media Services	253,429.40	253,429.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	534,092.43	534,092.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,140,013.59	1,140,013.59	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	26,884.35	0.00	26,884.35	0.00	0.00	0.00
25XX Support Services - Business	494,596.27	36,550.37	458,045.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,144,131.38	1,130,685.63	0.00	13,445.75	0.00	0.00
27XX Student Transportation Services	1,154,702.74	939,402.74	0.00	215,300.00	0.00	0.00
31XX Food Services	1,046,259.10	340,246.84	0.00	537,784.79	0.00	0.00
34XX Extracurricular - Activities	96,507.02	96,507.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	513,289.51	513,289.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,779,162.01	0.00	0.00	1,779,162.01	0.00	0.00
Totals	19,371,688.10	16,070,475.98	484,930.25	2,648,054.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	19,371,688.10					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0731 Corvallis K-12 Schools	Indirect/Direct	484,930.25 / 16,070,475.98	3.02%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0731 Corvallis K-12 Schools	0.0118	0.0149	0.0164	0.0173	3.02%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0731 Corvallis K-12 Schools	0.0118	0.0149	0.0164	0.0173	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0731 Corvallis K-12 Schools	0.0118	0.0149	0.0164	0.0173	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0731 Corvallis K-12 Schools	1.72%	

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

		2027	SS Reclaasified Rate
0822 Corvallis K-12 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		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to 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 FY2026-27 Using FY25 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	3,490,628.27	3,477,530.12	0.00	13,098.15	0.00	0.00
21XX Support Services - Students	216,211.69	216,211.69	0.00	0.00	0.00	0.00
222X Educational Media Services	156,069.08	156,069.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,623.05	177,623.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	422,543.56	422,543.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,601.33	26,443.35	137,157.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	713,200.46	713,200.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	444,621.13	437,219.41	0.00	7,401.72	0.00	0.00
31XX Food Services	511,449.78	250,882.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,437.72	30,437.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,233.68	82,233.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,000.00	0.00	0.00	36,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	151,442.55	0.00	0.00	151,442.55	0.00	0.00
Totals	6,596,062.30	5,990,394.66	137,157.98	207,942.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,596,062.30					

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 FY2026-27 Using FY25 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	2,615,986.16	2,598,433.31	0.00	17,552.85	0.00	0.00
21XX Support Services - Students	165,979.87	165,979.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,884.85	20,884.85	0.00	0.00	0.00	0.00
222X Educational Media Services	104,412.70	104,412.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,098.22	110,098.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	278,085.84	278,085.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,578.13	22,652.80	91,925.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	429,053.24	429,053.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	246,431.95	239,030.22	0.00	7,401.73	0.00	0.00
31XX Food Services	40,000.00	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	149,744.99	149,744.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	395,929.31	395,929.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,000.00	0.00	0.00	36,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	122,084.45	0.00	0.00	122,084.45	0.00	0.00
Totals	4,829,269.71	4,514,305.35	91,925.33	183,039.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,829,269.71					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0732 Stevensville Elem	Indirect/Direct	137,157.98 / 5,990,394.66	2.29%		
LE 0733 Stevensville H S	Indirect/Direct	91,925.33 / 4,514,305.35	2.04%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0732 Stevensville Elem	0.0173	0.0166	0.0167	0.0170	2.29%
0733 Stevensville H S	0.0173	0.0166	0.0167	0.0170	2.04%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0732 Stevensville Elem	0.0173	0.0166	0.0000	0.0170	
0733 Stevensville H S	0.0173	0.0166	0.0000	0.0170	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0732 Stevensville Elem	0.0173	0.0166	0.0167	0.0170	
0733 Stevensville H S	0.0173	0.0166	0.0167	0.0170	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0732 Stevensville Elem	1.72%	
0733 Stevensville H S	1.67%	

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

		2027	SS Reclaasified Rate
0823 Stevensville Public Schls	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	10,588,371.49	10,544,372.49	0.00	43,999.00	0.00	0.00
21XX Support Services - Students	1,107,959.45	1,107,959.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	203,484.45	203,484.45	0.00	0.00	0.00	0.00
222X Educational Media Services	328,086.81	328,086.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	646,483.01	646,483.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,432,098.70	1,432,098.70	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	369,559.25	0.00	369,559.25	0.00	0.00	0.00
25XX Support Services - Business	499,155.20	57,376.95	441,778.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,126,024.54	2,110,591.30	0.00	15,433.24	0.00	0.00
27XX Student Transportation Services	1,707,048.88	1,347,649.92	0.00	359,398.96	0.00	0.00
31XX Food Services	893,971.69	393,934.62	0.00	0.00	0.00	0.00
32XX Enterprise Services	38,104.18	38,104.18	0.00	0.00	0.00	0.00
33XX Community Services	854.99	854.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	152,244.33	152,244.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	540,015.08	536,735.08	0.00	3,280.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	290,620.75	0.00	0.00	290,620.75	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	41,648.39	0.00	0.00	0.00	41,648.39	0.00
Totals	20,965,731.19	18,899,976.28	811,337.50	712,731.95	41,648.39	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 FY2026-27 Using FY25 Expenditures

Adjusted Totals 20,965,731.19

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0735 Hamilton K-12 Schools	Indirect/Direct	811,337.50 / 18,899,976.28	4.29%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0735 Hamilton K-12 Schools	0.0225	0.0245	0.0246	0.0263	4.29%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0735 Hamilton K-12 Schools	0.0225	0.0000	0.0246	0.0263	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0735 Hamilton K-12 Schools	0.0225	0.0245	0.0246	0.0263	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0735 Hamilton K-12 Schools	2.68%	

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

		2027	SS Reclaasified Rate
0824 Hamilton K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.68%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,874,893.04	1,869,119.04	0.00	5,774.00	0.00	0.00
21XX Support Services - Students	230,189.85	230,189.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,348.82	19,348.82	0.00	0.00	0.00	0.00
222X Educational Media Services	98,549.80	98,549.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,146.26	129,146.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,993.58	52,993.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	215,640.44	50,538.56	165,101.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	401,139.31	384,876.31	0.00	16,263.00	0.00	0.00
27XX Student Transportation Services	206,276.88	206,276.88	0.00	0.00	0.00	0.00
31XX Food Services	162,170.57	79,835.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,304.35	34,304.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,738.30	105,738.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	54,018.00	0.00	0.00	54,018.00	0.00	0.00
Totals	3,584,409.20	3,260,917.11	165,101.88	76,055.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,584,409.20					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0738 Victor K-12 Schools	Indirect/Direct	165,101.88 / 3,260,917.11	5.06%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0738 Victor K-12 Schools	0.0509	0.0440	0.0471	0.0480	5.06%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0738 Victor K-12 Schools	0.0509	0.0440	0.0471	0.0480	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0738 Victor K-12 Schools	0.0509	0.0440	0.0471	0.0480	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0738 Victor K-12 Schools	4.57%	

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

		2027	SS Reclaasified Rate
0826 Victor K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**4.57%**	
	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 FY2026-27 Using FY25 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	2,508,765.19	2,491,751.69	0.00	17,013.50	0.00	0.00
21XX Support Services - Students	224,117.92	224,117.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,801.58	45,801.58	0.00	0.00	0.00	0.00
222X Educational Media Services	37,432.31	37,432.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	355,548.95	355,548.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	311,193.06	311,193.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,511.63	15,764.62	44,747.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	588,015.35	571,515.35	0.00	16,500.00	0.00	0.00
27XX Student Transportation Services	504,414.09	454,532.76	0.00	49,881.33	0.00	0.00
31XX Food Services	240,061.42	94,895.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,726.97	12,726.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,017.36	119,017.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	121,612.00	0.00	0.00	121,612.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	78,679.00	0.00	0.00	78,679.00	0.00	0.00
9999 Undistributed	810.31	810.31	0.00	0.00	0.00	0.00
Totals	5,208,707.14	4,735,108.40	44,747.01	283,685.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,208,707.14					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0740 Darby K-12 Schools	Indirect/Direct	44,747.01 / 4,735,108.40	0.95%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0740 Darby K-12 Schools	0.0208	0.0194	0.0188	0.0175	0.95%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0740 Darby K-12 Schools	0.0208	0.0194	0.0188	0.0175	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0740 Darby K-12 Schools	0.0208	0.0194	0.0188	0.0175	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0740 Darby K-12 Schools	1.63%	

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

		2027	SS Reclaasified Rate
0827 Darby K-12 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		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to 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 FY2026-27 Using FY25 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	1,717,231.20	1,717,231.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	110,869.23	110,869.23	0.00	0.00	0.00	0.00
222X Educational Media Services	88,895.80	88,895.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,417.38	151,417.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	151,592.39	151,592.39	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	21,386.22	0.00	21,386.22	0.00	0.00	0.00
25XX Support Services - Business	247,336.14	68,438.19	178,897.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	300,152.30	300,152.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	261,485.63	95,904.00	0.00	165,581.63	0.00	0.00
31XX Food Services	215,312.25	126,525.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,450.10	4,450.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,867.62	18,867.62	0.00	0.00	0.00	0.00
51XX General Obligation Bonds, Special Assessments and Interest	400.00	400.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	79,418.00	0.00	0.00	79,418.00	0.00	0.00
Totals	3,368,814.26	2,834,743.41	200,284.17	244,999.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,368,814.26					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0741 Lone Rock Elem	Indirect/Direct	200,284.17 / 2,834,743.41	7.07%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0741 Lone Rock Elem	0.0292	0.0293	0.0322	0.0328	7.07%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0741 Lone Rock Elem	0.0292	0.0293	0.0322	0.0328	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0741 Lone Rock Elem	3.69%	

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

		2027	SS Reclaasified Rate
0828 Lone Rock Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.69%**	
	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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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	4,679,072.97	4,665,561.68	0.00	13,511.29	0.00	0.00
21XX Support Services - Students	410,511.77	410,511.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,365.08	2,365.08	0.00	0.00	0.00	0.00
222X Educational Media Services	190,046.69	190,046.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	282,507.70	282,507.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	291,063.28	291,063.28	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,187.00	0.00	12,187.00	0.00	0.00	0.00
25XX Support Services - Business	354,901.12	0.00	354,901.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	912,947.71	912,947.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	950,052.82	950,052.82	0.00	0.00	0.00	0.00
31XX Food Services	289,090.32	137,981.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,696.47	24,696.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	336,288.87	336,288.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	167,497.01	0.00	0.00	167,497.01	0.00	0.00
Totals	8,903,228.81	8,204,023.78	367,088.12	181,008.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	8,903,228.81					

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 FY2026-27 Using FY25 Expenditures

Line A				2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0743 Florence-Carlton K-12 Schls	Indirect/Direct	367,088.12 / 8,204,023.78		4.47%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0743 Florence-Carlton K-12 Schls	0.0208	0.0221	0.0237	0.0240	4.47%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0743 Florence-Carlton K-12 Schls	0.0208	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0743 Florence-Carlton K-12 Schls	0.0208	0.0221	0.0237	0.0240	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0743 Florence-Carlton K-12 Schls	2.57%	

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

		2027	SS Reclaasified Rate
0829 Florence-Carlton K-12 Schls	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	6,147,760.37	6,147,760.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	673,283.31	673,283.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	110,155.96	110,155.96	0.00	0.00	0.00	0.00
222X Educational Media Services	274,897.04	274,897.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	243,149.07	243,149.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	686,175.51	686,175.51	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	535,037.41	0.00	535,037.41	0.00	0.00	0.00
25XX Support Services - Business	246,308.60	44,666.86	201,641.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,048,346.44	1,048,346.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	367,855.82	359,515.28	0.00	8,340.54	0.00	0.00
34XX Extracurricular - Activities	19,606.46	19,606.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,973.29	110,973.29	0.00	0.00	0.00	0.00
Totals	10,463,549.28	9,718,529.59	736,679.15	8,340.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,463,549.28					

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 FY2026-27 Using FY25 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	3,079,246.26	2,961,869.76	0.00	117,376.50	0.00	0.00
21XX Support Services - Students	360,994.18	360,994.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	47,337.31	47,337.31	0.00	0.00	0.00	0.00
222X Educational Media Services	83,429.00	83,429.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,552.96	152,552.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	470,579.96	470,579.96	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	350,430.56	0.00	350,430.56	0.00	0.00	0.00
25XX Support Services - Business	155,304.45	45,028.34	110,276.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,867,802.10	1,862,377.10	0.00	5,425.00	0.00	0.00
27XX Student Transportation Services	286,285.85	282,177.82	0.00	4,108.03	0.00	0.00
31XX Food Services	789,425.55	387,576.97	0.00	33,959.46	0.00	0.00
34XX Extracurricular - Activities	99,441.17	99,441.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	303,122.34	303,122.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00
Totals	9,045,951.69	7,056,486.91	460,706.67	1,160,868.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,045,951.69					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0745 Sidney Elem	Indirect/Direct	736,679.15 / 9,718,529.59	7.58%		
LE 0746 Sidney H S	Indirect/Direct	460,706.67 / 7,056,486.91	6.53%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0745 Sidney Elem	0.0196	0.0245	0.0265	0.0276	7.58%
0746 Sidney H S	0.0196	0.0245	0.0265	0.0276	6.53%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0745 Sidney Elem	0.0196	0.0244	0.0265	0.0000	
0746 Sidney H S	0.0196	0.0244	0.0265	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0745 Sidney Elem	0.0196	0.0245	0.0265	0.0276	
0746 Sidney H S	0.0196	0.0245	0.0265	0.0276	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0745 Sidney Elem	3.31%	
0746 Sidney H S	3.11%	

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

		2027	SS Reclaasified Rate
0831 Sidney Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.21%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	761,397.57	761,397.57	0.00	0.00	0.00	0.00
222X Educational Media Services	16,329.55	16,329.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,356.56	90,356.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,190.47	10,190.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,570.66	0.00	79,570.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,935.74	145,244.74	0.00	2,691.00	0.00	0.00
27XX Student Transportation Services	64,755.17	64,755.17	0.00	0.00	0.00	0.00
31XX Food Services	133,953.12	42,418.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,931.79	26,931.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,418.98	0.00	0.00	6,418.98	0.00	0.00
Totals	1,337,839.61	1,157,624.52	79,570.66	9,109.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,337,839.61					

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 FY2026-27 Using FY25 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	729,093.46	729,093.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	844.40	844.40	0.00	0.00	0.00	0.00
222X Educational Media Services	17,259.27	17,259.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,101.31	157,101.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,343.26	14,343.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	195,488.48	0.00	195,488.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	379,083.84	372,442.03	0.00	6,641.81	0.00	0.00
27XX Student Transportation Services	162,653.90	42,993.90	0.00	119,660.00	0.00	0.00
31XX Food Services	61,217.57	61,217.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,964.30	8,964.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,042.70	88,042.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,520.74	0.00	0.00	3,520.74	0.00	0.00
Totals	1,817,613.23	1,492,302.20	195,488.48	129,822.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,817,613.23					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0747 Savage Elem	Indirect/Direct	79,570.66 / 1,157,624.52	6.87%		
LE 0748 Savage H S	Indirect/Direct	195,488.48 / 1,492,302.20	13.10%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0747 Savage Elem	0.0353	0.0439	0.0430	0.0499	6.87%
0748 Savage H S	0.0353	0.0439	0.0430	0.0499	13.10%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0747 Savage Elem	0.0353	0.0439	0.0430	0.0499	
0748 Savage H S	0.0353	0.0439	0.0430	0.0499	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0747 Savage Elem	4.58%	
0748 Savage H S	5.76%	

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

		2027	SS Reclaasified Rate
0832 Savage Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.17%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	193,151.69	193,151.69	0.00	0.00	0.00	0.00
222X Educational Media Services	3,164.85	3,164.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,220.97	0.00	63,220.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,529.95	35,529.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,640.89	89,640.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,297.74	0.00	0.00	1,297.74	0.00	0.00
Totals	386,006.09	321,487.38	63,220.97	1,297.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	386,006.09					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0749 Brorson Elem	Indirect/Direct	63,220.97 / 321,487.38	19.67%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0749 Brorson Elem	0.2127	0.2035	0.2013	0.1911	19.67%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0749 Brorson Elem	0.2127	0.2035	0.2013	0.1911	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0749 Brorson Elem	19.10%	

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

		2027	SS Reclaasified Rate
0833 Brorson Elementary	**Your Preliminary Rate by School System (SS) is:**	**19.10%**	
	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 FY2026-27 Using FY25 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	1,849,457.03	1,849,457.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,273.86	1,273.86	0.00	0.00	0.00	0.00
222X Educational Media Services	44,074.06	44,074.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,389.07	102,389.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	209,945.56	209,945.56	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	53,282.58	3,049.00	50,233.58	0.00	0.00	0.00
25XX Support Services - Business	215,930.01	7,263.34	208,666.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	469,886.52	378,994.52	0.00	90,892.00	0.00	0.00
27XX Student Transportation Services	342,385.57	342,385.57	0.00	0.00	0.00	0.00
31XX Food Services	298,563.00	72,569.84	0.00	6,361.95	0.00	0.00
34XX Extracurricular - Activities	14,494.25	14,494.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,500.75	48,500.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,628.75	0.00	0.00	38,628.75	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,553.12	0.00	0.00	11,553.12	0.00	0.00
Totals	3,700,364.13	3,074,396.85	258,900.25	147,435.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,700,364.13					

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 FY2026-27 Using FY25 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	1,528,879.49	1,528,879.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	408.69	408.69	0.00	0.00	0.00	0.00
222X Educational Media Services	55,350.15	55,350.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,716.67	135,716.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,711.81	129,711.81	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	44,973.17	0.00	44,973.17	0.00	0.00	0.00
25XX Support Services - Business	219,008.43	23,869.68	195,138.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	420,842.48	335,483.48	0.00	85,359.00	0.00	0.00
27XX Student Transportation Services	85,596.38	85,596.38	0.00	0.00	0.00	0.00
31XX Food Services	88,830.20	70,568.11	0.00	6,361.95	0.00	0.00
34XX Extracurricular - Activities	77,488.20	77,488.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	156,003.24	156,003.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,628.75	0.00	0.00	38,628.75	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,978.62	0.00	0.00	7,978.62	0.00	0.00
Totals	2,989,416.28	2,599,075.90	240,111.92	138,328.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,989,416.28					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0750 Fairview Elem	Indirect/Direct	258,900.25 / 3,074,396.85	8.42%		
LE 0751 Fairview H S	Indirect/Direct	240,111.92 / 2,599,075.90	9.24%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0750 Fairview Elem	0.0272	0.0324	0.0372	0.0378	8.42%
0751 Fairview H S	0.0272	0.0324	0.0372	0.0378	9.24%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0750 Fairview Elem	0.0272	0.0000	0.0000	0.0000	
0751 Fairview H S	0.0272	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0750 Fairview Elem	0.0272	0.0324	0.0372	0.0378	
0751 Fairview H S	0.0272	0.0324	0.0372	0.0378	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0750 Fairview Elem	4.16%	
0751 Fairview H S	4.31%	

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

		2027	SS Reclaasified Rate
0834 Fairview Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.24%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	539,476.01	539,476.01	0.00	0.00	0.00	0.00
222X Educational Media Services	2,022.59	2,022.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,819.00	14,819.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	170,237.52	34,896.90	135,340.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,705.37	101,705.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,170.12	99,170.12	0.00	0.00	0.00	0.00
31XX Food Services	92,998.89	44,146.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,723.13	2,723.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	26,608.19	0.00	0.00	26,608.19	0.00	0.00
Totals	1,049,760.82	838,960.02	135,340.62	26,608.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,049,760.82					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0754 Rau Elem	Indirect/Direct	135,340.62 / 838,960.02	16.13%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0754 Rau Elem	0.1186	0.1112	0.1225	0.1302	16.13%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0754 Rau Elem	0.1186	0.1112	0.1225	0.1302	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0754 Rau Elem	12.23%	

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

		2027	SS Reclaasified Rate
0837 Rau Elementary	**Your Preliminary Rate by School System (SS) is:**	**12.23%**	
	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 FY2026-27 Using FY25 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	861,806.00	861,806.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,113.92	20,113.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,515.53	6,515.53	0.00	0.00	0.00	0.00
222X Educational Media Services	18,850.83	18,850.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,540.36	113,540.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,890.57	56,890.57	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	55,305.69	0.00	55,305.69	0.00	0.00	0.00
25XX Support Services - Business	75,187.60	0.00	75,187.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	221,422.84	211,937.89	0.00	9,484.95	0.00	0.00
27XX Student Transportation Services	177,854.59	177,854.59	0.00	0.00	0.00	0.00
31XX Food Services	117,946.41	54,420.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,186.79	4,186.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,427.15	26,427.15	0.00	5,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,050.00	0.00	0.00	46,050.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,671.10	0.00	0.00	3,671.10	0.00	0.00
Totals	1,810,769.38	1,552,544.48	130,493.29	64,206.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,810,769.38					

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 FY2026-27 Using FY25 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	547,378.14	547,378.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,424.65	9,424.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,354.49	3,354.49	0.00	0.00	0.00	0.00
222X Educational Media Services	6,232.77	6,232.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,557.25	106,557.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,843.06	56,843.06	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	65,405.12	0.00	65,405.12	0.00	0.00	0.00
25XX Support Services - Business	75,173.76	0.00	75,173.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,815.89	217,330.93	0.00	9,484.96	0.00	0.00
27XX Student Transportation Services	185,504.47	185,504.47	0.00	0.00	0.00	0.00
31XX Food Services	35,396.91	34,033.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,697.59	40,697.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,158.67	69,658.67	0.00	22,500.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,050.00	0.00	0.00	46,050.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,028.77	0.00	0.00	2,028.77	0.00	0.00
Totals	1,499,021.54	1,277,015.48	140,578.88	80,063.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,499,021.54					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0768 Lambert Elem	Indirect/Direct	130,493.29 / 1,552,544.48	8.41%		
LE 0769 Lambert H S	Indirect/Direct	140,578.88 / 1,277,015.48	11.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0768 Lambert Elem	0.0523	0.0527	0.0545	0.0557	8.41%
0769 Lambert H S	0.0523	0.0527	0.0545	0.0557	11.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0768 Lambert Elem	0.0523	0.0527	0.0545	0.0557	
0769 Lambert H S	0.0523	0.0527	0.0545	0.0557	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0768 Lambert Elem	5.69%	
0769 Lambert H S	6.18%	

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

		2027	SS Reclaasified Rate
0851 Lambert Public Schools	**Your Preliminary Rate by School System (SS) is:**	**5.94%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,179,067.79	1,179,067.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,481.84	38,481.84	0.00	0.00	0.00	0.00
222X Educational Media Services	1,384.86	1,384.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,374.08	103,374.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,526.73	81,526.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	333,102.81	4,644.27	328,098.54	360.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	596,066.11	560,165.81	0.00	35,900.30	0.00	0.00
27XX Student Transportation Services	264,869.12	116,095.87	0.00	148,773.25	0.00	0.00
31XX Food Services	186,007.45	86,763.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,193.07	1,193.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,466.08	39,466.08	0.00	0.00	0.00	0.00
9999 Undistributed	4,359.45	4,359.45	0.00	0.00	0.00	0.00
Totals	2,828,899.39	2,216,523.50	328,098.54	185,033.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,828,899.39					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0774 Frontier Elem	Indirect/Direct	328,098.54 / 2,216,523.50	14.80%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0774 Frontier Elem	0.0473	0.0464	0.0493	0.0585	14.80%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0774 Frontier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0774 Frontier Elem	0.0473	0.0464	0.0493	0.0585	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0774 Frontier Elem	6.64%	

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

		2027	SS Reclaasified Rate
0856 Frontier Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.64%**	
	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 FY2026-27 Using FY25 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	9,091,277.13	9,085,218.13	0.00	6,059.00	0.00	0.00
21XX Support Services - Students	870,269.12	870,269.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	201,390.65	201,390.65	0.00	0.00	0.00	0.00
222X Educational Media Services	271,763.68	271,763.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	388,334.26	388,334.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	961,403.76	961,403.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	295,734.92	15,676.64	280,058.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,343,005.35	1,257,105.35	0.00	85,900.00	0.00	0.00
27XX Student Transportation Services	325,794.26	325,794.26	0.00	0.00	0.00	0.00
31XX Food Services	571,302.16	435,932.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	97,648.58	97,648.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,250.25	0.00	0.00	78,250.25	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	37,210.82	37,210.82	0.00	0.00	0.00	0.00
Totals	14,533,384.94	13,947,747.41	280,058.28	170,209.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	14,533,384.94					

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 FY2026-27 Using FY25 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	2,516,043.40	2,516,043.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	280,480.60	280,480.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	60,949.71	60,949.71	0.00	0.00	0.00	0.00
222X Educational Media Services	129,051.17	129,051.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,003.97	137,003.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	475,654.76	475,654.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,717.18	2,152.18	122,565.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	553,430.33	431,916.22	0.00	121,514.11	0.00	0.00
27XX Student Transportation Services	131,595.91	131,595.91	0.00	0.00	0.00	0.00
31XX Food Services	668,494.48	99,136.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,115.61	4,115.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	483,721.41	483,721.41	0.00	0.00	0.00	0.00
Totals	5,565,258.53	4,751,821.61	122,565.00	121,514.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,565,258.53					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0775 Poplar Elem	Indirect/Direct	280,058.28 / 13,947,747.41	2.01%		
LE 0776 Poplar H S	Indirect/Direct	122,565.00 / 4,751,821.61	2.58%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0775 Poplar Elem	0.0292	0.0384	0.0395	0.0417	2.01%
0776 Poplar H S	0.0292	0.0384	0.0395	0.0417	2.58%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0775 Poplar Elem	0.0920	0.0384	0.0395	0.0417	
0776 Poplar H S	0.0920	0.0384	0.0395	0.0417	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0775 Poplar Elem	0.0920	0.0384	0.0395	0.0417	
0776 Poplar H S	0.0920	0.0384	0.0395	0.0417	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0775 Poplar Elem	4.40%	
0776 Poplar H S	4.51%	

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

		2027	SS Reclaasified Rate
0857 Poplar Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.46%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,852,030.36	1,852,030.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	652.80	652.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,060.87	18,060.87	0.00	0.00	0.00	0.00
222X Educational Media Services	3,503.02	3,503.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	162,115.85	162,115.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	109,515.81	109,515.81	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	9,678.76	0.00	9,678.76	0.00	0.00	0.00
25XX Support Services - Business	247,170.20	46,169.50	201,000.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	383,839.98	375,904.98	0.00	7,935.00	0.00	0.00
27XX Student Transportation Services	310,194.04	286,989.75	0.00	23,204.29	0.00	0.00
31XX Food Services	49,614.57	18,833.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,162.55	4,162.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,349.59	26,349.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,202,072.94	0.00	0.00	1,202,072.94	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	255,178.73	0.00	0.00	0.00	255,178.73	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,371.75	0.00	0.00	3,371.75	0.00	0.00
Totals	4,637,511.82	2,904,289.07	210,679.46	1,236,583.98	255,178.73	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,637,511.82					

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 FY2026-27 Using FY25 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	875,301.67	875,301.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,120.00	1,120.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,660.50	1,660.50	0.00	0.00	0.00	0.00
222X Educational Media Services	4,849.55	4,849.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,231.49	175,231.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	166,681.51	166,681.51	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	11,499.83	0.00	11,499.83	0.00	0.00	0.00
25XX Support Services - Business	126,641.67	18,334.82	98,833.46	9,473.39	0.00	0.00
26XX Operation and Maintenance of Plant Services	241,254.57	241,254.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	177,753.09	177,753.09	0.00	0.00	0.00	0.00
31XX Food Services	129,253.09	73,467.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	58,760.11	58,760.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	107,932.09	107,932.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,551.00	0.00	0.00	14,551.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,624.73	0.00	0.00	1,624.73	0.00	0.00
9999 Undistributed	2,552.55	2,552.55	0.00	0.00	0.00	0.00
Totals	2,096,667.45	1,904,899.85	110,333.29	25,649.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,096,667.45					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0777 Culbertson Elem	Indirect/Direct	210,679.46 / 2,904,289.07	7.25%		
LE 0778 Culbertson H S	Indirect/Direct	110,333.29 / 1,904,899.85	5.79%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0777 Culbertson Elem	0.0179	0.0197	0.0196	0.0254	7.25%
0778 Culbertson H S	0.0179	0.0197	0.0196	0.0254	5.79%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0777 Culbertson Elem	0.0179	0.0197	0.0196	0.0254	
0778 Culbertson H S	0.0179	0.0197	0.0196	0.0254	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0777 Culbertson Elem	2.95%	
0778 Culbertson H S	2.67%	

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

		2027	SS Reclaasified Rate
0858 Culbertson 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	5,529,110.21	5,522,194.96	0.00	6,915.25	0.00	0.00
21XX Support Services - Students	493,113.49	493,113.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	280,226.60	280,226.60	0.00	0.00	0.00	0.00
222X Educational Media Services	168,179.55	168,179.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	243,187.53	243,187.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	679,975.79	679,975.79	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	7,369.49	0.00	7,369.49	0.00	0.00	0.00
25XX Support Services - Business	467,208.24	734.97	444,493.67	21,979.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	889,816.17	851,789.67	0.00	38,026.50	0.00	0.00
27XX Student Transportation Services	159,352.00	101,852.00	0.00	57,500.00	0.00	0.00
31XX Food Services	86,959.58	35,169.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,119.43	4,119.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,028.52	71,028.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,006,904.61	0.00	0.00	4,006,904.61	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	107,851.04	107,851.04	0.00	0.00	0.00	0.00
Totals	13,194,402.25	8,559,423.17	451,863.16	4,131,325.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,194,402.25					

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 FY2026-27 Using FY25 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	1,364,964.44	1,344,218.67	0.00	20,745.77	0.00	0.00
21XX Support Services - Students	148,210.98	148,210.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,325.86	43,325.86	0.00	0.00	0.00	0.00
222X Educational Media Services	64,044.08	64,044.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,423.14	110,423.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	293,356.20	293,356.20	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	6,991.76	0.00	6,991.76	0.00	0.00	0.00
25XX Support Services - Business	226,518.84	362.00	215,331.07	10,825.77	0.00	0.00
26XX Operation and Maintenance of Plant Services	447,657.37	447,657.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	329,762.47	157,262.47	0.00	172,500.00	0.00	0.00
31XX Food Services	643,342.68	307,988.48	0.00	5,199.00	0.00	0.00
34XX Extracurricular - Activities	46,628.05	46,628.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	333,812.00	333,812.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	763,439.97	0.00	0.00	763,439.97	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	847.18	847.18	0.00	0.00	0.00	0.00
Totals	4,823,325.02	3,298,136.48	222,322.83	972,710.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,823,325.02					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0780 Wolf Point Elem	Indirect/Direct	451,863.16 / 8,559,423.17	5.28%		
LE 0781 Wolf Point H S	Indirect/Direct	222,322.83 / 3,298,136.48	6.74%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0780 Wolf Point Elem	0.0498	0.0500	0.0498	0.0508	5.28%
0781 Wolf Point H S	0.0498	0.0500	0.0498	0.0508	6.74%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0780 Wolf Point Elem	0.0498	0.0500	0.0498	0.0508	
0781 Wolf Point H S	0.0498	0.0500	0.0498	0.0508	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0780 Wolf Point Elem	0.0498	0.0500	0.0498	0.0508	
0781 Wolf Point H S	0.0498	0.0500	0.0498	0.0508	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0780 Wolf Point Elem	4.81%	
0781 Wolf Point H S	5.09%	

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

		2027	SS Reclaasified Rate
0860 Wolf Point Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.95%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,638,735.41	1,638,735.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	74,077.90	74,077.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,311.43	1,311.43	0.00	0.00	0.00	0.00
222X Educational Media Services	75,572.09	75,572.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	218,974.06	218,974.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	195,712.26	195,712.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,644.27	0.00	172,644.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	350,519.57	308,873.57	0.00	41,646.00	0.00	0.00
27XX Student Transportation Services	174,785.61	74,785.61	0.00	100,000.00	0.00	0.00
31XX Food Services	89,730.62	69,669.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,646.71	1,646.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,894.20	54,894.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	48,480.00	0.00	0.00	48,480.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,747.02	0.00	0.00	1,747.02	0.00	0.00
9999 Undistributed	10,129.68	10,129.68	0.00	0.00	0.00	0.00
Totals	3,108,960.83	2,724,382.40	172,644.27	191,873.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,108,960.83					

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 FY2026-27 Using FY25 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	710,298.73	710,298.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,192.82	32,192.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,749.98	3,749.98	0.00	0.00	0.00	0.00
222X Educational Media Services	25,563.22	25,563.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,269.39	168,269.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,102.14	130,102.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,607.29	4,061.72	116,545.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,681.79	228,816.95	0.00	70,864.84	0.00	0.00
27XX Student Transportation Services	51,131.79	51,131.79	0.00	0.00	0.00	0.00
31XX Food Services	246,180.18	45,709.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,058.27	4,058.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	401,553.49	169,053.49	0.00	232,500.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	185,475.00	0.00	0.00	185,475.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	978.33	0.00	0.00	978.33	0.00	0.00
9999 Undistributed	332,388.58	332,388.58	0.00	0.00	0.00	0.00
Totals	2,712,231.00	1,905,396.85	116,545.57	489,818.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,712,231.00					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0782 Brockton Elem	Indirect/Direct	172,644.27 / 2,724,382.40	6.34%		
LE 0783 Brockton H S	Indirect/Direct	116,545.57 / 1,905,396.85	6.12%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0782 Brockton Elem	0.0305	0.0329	0.0348	0.0352	6.34%
0783 Brockton H S	0.0305	0.0329	0.0348	0.0352	6.12%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0782 Brockton Elem	0.0000	0.0000	0.0348	0.0352	
0783 Brockton H S	0.0000	0.0000	0.0348	0.0352	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0782 Brockton Elem	0.0305	0.0329	0.0348	0.0352	
0783 Brockton H S	0.0305	0.0329	0.0348	0.0352	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0782 Brockton Elem	3.74%	
0783 Brockton H S	3.70%	

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

		2027	SS Reclaasified Rate
0861 Brockton Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.72%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,459,289.54	2,459,289.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	438.86	438.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	323,432.56	323,432.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,552.91	154,552.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,440.25	0.00	16,440.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	293,595.37	293,595.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	494,107.31	300,015.40	0.00	194,091.91	0.00	0.00
31XX Food Services	211,348.01	64,997.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,837.91	38,837.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	160,163.48	160,163.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,074.76	0.00	0.00	3,074.76	0.00	0.00
Totals	4,155,280.96	3,795,323.71	16,440.25	197,166.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,155,280.96					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0785 Bainville K-12 Schools	Indirect/Direct	16,440.25 / 3,795,323.71	0.43%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0785 Bainville K-12 Schools	0.0167	0.0153	0.0141	0.0129	0.43%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0785 Bainville K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0785 Bainville K-12 Schools	0.0167	0.0153	0.0141	0.0129	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0785 Bainville K-12 Schools	1.20%	

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

		2027	SS Reclaasified Rate
0862 Bainville K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.20%**	
	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.

** "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 FY2026-27 Using FY25 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	627,320.13	627,320.13	0.00	0.00	0.00	0.00
222X Educational Media Services	54,615.52	54,615.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,953.34	69,953.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,970.20	25,970.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,399.47	5,482.17	42,917.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	317,101.81	276,042.17	0.00	41,059.64	0.00	0.00
27XX Student Transportation Services	157,223.30	77,933.30	0.00	79,290.00	0.00	0.00
31XX Food Services	36,307.78	29,753.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,015.71	2,015.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,803.96	6,803.96	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	5,934.89	0.00	0.00	0.00	5,934.89	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	838.57	0.00	0.00	838.57	0.00	0.00
Totals	1,352,484.68	1,175,889.66	42,917.30	121,188.21	5,934.89	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,352,484.68					

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 FY2026-27 Using FY25 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	416,441.06	416,441.06	0.00	0.00	0.00	0.00
222X Educational Media Services	34,525.99	34,525.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,738.47	68,738.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,115.56	23,115.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,577.78	9,482.17	41,095.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,706.07	146,706.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	163,540.12	71,040.12	0.00	92,500.00	0.00	0.00
31XX Food Services	89,011.44	27,721.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,833.24	38,833.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,803.07	58,803.07	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	1,623.52	0.00	0.00	0.00	1,623.52	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	663.87	0.00	0.00	663.87	0.00	0.00
Totals	1,092,580.19	895,407.05	41,095.61	93,163.87	1,623.52	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,092,580.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0786 Froid Elem	Indirect/Direct	42,917.30 / 1,175,889.66	3.65%		
LE 0787 Froid H S	Indirect/Direct	41,095.61 / 895,407.05	4.59%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0786 Froid Elem	0.0218	0.0217	0.0225	0.0253	3.65%
0787 Froid H S	0.0218	0.0217	0.0225	0.0253	4.59%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0786 Froid Elem	0.0218	0.0217	0.0225	0.0253	
0787 Froid H S	0.0218	0.0217	0.0225	0.0253	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0786 Froid Elem	2.43%	
0787 Froid H S	2.61%	

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

		2027	SS Reclaasified Rate
0863 Froid Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.52%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	94,139.28	94,139.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,571.84	14,571.84	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,185.98	19,185.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,953.20	11,953.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,058.43	0.00	0.00	2,058.43	0.00	0.00
Totals	141,908.73	139,850.30	0.00	2,058.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	141,908.73					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0789 Birney Elem	Indirect/Direct	0.00 / 139,850.30	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0789 Birney Elem	0.1028	0.0800	0.0773	0.0722	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0789 Birney Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0789 Birney Elem	0.1028	0.0800	0.0773	0.0722	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0789 Birney Elem	6.31%	

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

		2027	SS Reclaasified Rate
0865 Birney Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.31%**	
	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 FY2026-27 Using FY25 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	1,520,916.23	1,520,916.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	44,919.17	44,919.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,161.67	8,161.67	0.00	0.00	0.00	0.00
222X Educational Media Services	72,025.36	72,025.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,176.29	100,176.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	204,156.01	204,156.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,641.02	0.00	71,641.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	265,919.30	265,919.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	242,147.18	168,566.68	0.00	73,580.50	0.00	0.00
31XX Food Services	144,257.21	83,245.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,748.28	6,748.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,872.16	47,872.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	22,521.63	0.00	0.00	22,521.63	0.00	0.00
Totals	2,751,461.51	2,522,706.95	71,641.02	96,102.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,751,461.51					

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	863,461.33	863,461.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,202.44	16,202.44	0.00	5,000.00	0.00	0.00
221X Improvement of Instruction Services	16,849.48	16,849.48	0.00	0.00	0.00	0.00
222X Educational Media Services	39,906.37	39,906.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,211.96	95,211.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	137,791.44	137,791.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,193.35	0.00	41,193.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	287,364.86	257,684.86	0.00	29,680.00	0.00	0.00
27XX Student Transportation Services	205,669.44	132,088.94	0.00	73,580.50	0.00	0.00
34XX Extracurricular - Activities	47,600.17	47,600.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	208,539.90	193,439.90	0.00	15,100.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,176.90	0.00	0.00	11,176.90	0.00	0.00
Totals	1,975,967.64	1,800,236.89	41,193.35	134,537.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,975,967.64					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0790 Forsyth Elem	Indirect/Direct	71,641.02 / 2,522,706.95	2.84%		
LE 0791 Forsyth H S	Indirect/Direct	41,193.35 / 1,800,236.89	2.29%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0790 Forsyth Elem	0.0276	0.0273	0.0274	0.0262	2.84%
0791 Forsyth H S	0.0276	0.0273	0.0274	0.0262	2.29%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0790 Forsyth Elem	0.0276	0.0273	0.0274	0.0262	
0791 Forsyth H S	0.0276	0.0273	0.0274	0.0262	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0790 Forsyth Elem	0.0276	0.0273	0.0274	0.0262	
0791 Forsyth H S	0.0276	0.0273	0.0274	0.0262	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0790 Forsyth Elem	2.60%	
0791 Forsyth H S	2.50%	

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

		2027	SS Reclaasified Rate
0866 Forsyth Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.55%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	3,513,475.82	3,513,475.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	595,284.49	595,284.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,164.40	32,164.40	0.00	0.00	0.00	0.00
222X Educational Media Services	750.00	750.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	411,191.03	411,191.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	411,994.44	411,994.44	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	190,017.16	0.00	190,017.16	0.00	0.00	0.00
25XX Support Services - Business	224,310.42	65,774.86	158,535.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,912,028.01	940,583.54	0.00	971,444.47	0.00	0.00
27XX Student Transportation Services	799,496.90	792,609.25	0.00	6,887.65	0.00	0.00
31XX Food Services	530,747.30	270,147.34	0.00	0.00	0.00	0.00
33XX Community Services	95,596.27	95,596.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	461.19	461.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,515.62	68,515.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	445,761.63	0.00	0.00	445,761.63	0.00	0.00
Totals	9,231,794.68	7,198,548.25	348,552.72	1,424,093.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	9,231,794.68					

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 FY2026-27 Using FY25 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	1,947,622.20	1,947,622.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	447,537.58	447,537.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	69,691.98	69,691.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	312,620.08	312,620.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	456,955.04	456,955.04	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,910.81	0.00	2,910.81	0.00	0.00	0.00
25XX Support Services - Business	269,383.08	0.00	269,383.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	740,390.65	468,260.86	0.00	272,129.79	0.00	0.00
27XX Student Transportation Services	318,827.35	318,827.35	0.00	0.00	0.00	0.00
31XX Food Services	299,690.86	150,510.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,946.02	3,946.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	223,435.62	223,435.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,237.07	0.00	0.00	10,237.07	0.00	0.00
9999 Undistributed	3,732.34	3,732.34	0.00	0.00	0.00	0.00
Totals	5,106,980.68	4,403,139.53	272,293.89	282,366.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,106,980.68					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0792 Lame Deer Elem	Indirect/Direct	348,552.72 / 7,198,548.25	4.84%		
LE 1230 Lame Deer H S	Indirect/Direct	272,293.89 / 4,403,139.53	6.18%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0792 Lame Deer Elem	0.0646	0.0668	0.0712	0.0638	4.84%
1230 Lame Deer H S	0.0646	0.0668	0.0712	0.0638	6.18%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0792 Lame Deer Elem	0.0000	0.0000	0.0000	0.0000	
1230 Lame Deer H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0792 Lame Deer Elem	0.0646	0.0668	0.0712	0.0638	
1230 Lame Deer H S	0.0646	0.0668	0.0712	0.0638	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0792 Lame Deer Elem	5.98%	
1230 Lame Deer H S	6.24%	

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

		2027	SS Reclaasified Rate
0867 Lame Deer Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.11%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	925,113.79	925,113.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,605.45	4,605.45	0.00	0.00	0.00	0.00
222X Educational Media Services	8,497.93	8,497.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,977.67	110,977.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,622.26	44,622.26	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,718.90	1,705.85	13.05	0.00	0.00	0.00
25XX Support Services - Business	172,885.11	15,790.04	157,095.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,594.03	118,594.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	160,399.45	160,399.45	0.00	0.00	0.00	0.00
31XX Food Services	75,650.08	45,508.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,917.66	1,917.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,007.05	11,007.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	107,155.31	0.00	0.00	107,155.31	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	31,833.49	0.00	0.00	31,833.49	0.00	0.00
Totals	1,774,978.18	1,448,739.40	157,108.12	138,988.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,774,978.18					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0795 Rosebud K-12	Indirect/Direct	157,108.12 / 1,448,739.40	10.84%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0795 Rosebud K-12	0.0968	0.0897	0.0931	0.0909	10.84%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0795 Rosebud K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0795 Rosebud K-12	0.0968	0.0897	0.0931	0.0909	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0795 Rosebud K-12	9.10%	

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

		2027	SS Reclaasified Rate
0869 Rosebud Public Schools	**Your Preliminary Rate by School System (SS) is:**	**9.10%**	
	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 FY2026-27 Using FY25 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	3,293,673.72	3,293,673.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	472,274.86	472,274.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	89,830.09	89,830.09	0.00	0.00	0.00	0.00
222X Educational Media Services	455,317.82	455,317.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,988.97	181,988.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	435,891.49	435,891.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	221,103.60	1,256.99	219,846.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	813,591.43	813,591.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	264,078.59	264,078.59	0.00	0.00	0.00	0.00
31XX Food Services	444,357.37	246,126.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,227.38	43,227.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,802.95	82,802.95	0.00	0.00	0.00	0.00
Totals	6,798,138.27	6,380,061.03	219,846.61	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	6,798,138.27					

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 FY2026-27 Using FY25 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	1,715,282.54	1,715,282.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	168,557.93	168,557.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	50,367.92	50,367.92	0.00	0.00	0.00	0.00
222X Educational Media Services	302,804.47	302,804.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,152.85	102,152.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	306,728.38	306,728.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	143,933.24	564.71	143,368.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	418,514.86	418,514.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	181,996.01	181,996.01	0.00	0.00	0.00	0.00
31XX Food Services	85,824.88	85,824.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	110,691.71	110,691.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	231,720.43	231,720.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	319,780.41	0.00	0.00	319,780.41	0.00	0.00
Totals	4,138,355.63	3,675,206.69	143,368.53	319,780.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,138,355.63					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0796 Colstrip Elem	Indirect/Direct	219,846.61 / 6,380,061.03	3.45%		
LE 0797 Colstrip H S	Indirect/Direct	143,368.53 / 3,675,206.69	3.90%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0796 Colstrip Elem	0.0226	0.0229	0.0226	0.0224	3.45%
0797 Colstrip H S	0.0226	0.0229	0.0226	0.0224	3.90%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0796 Colstrip Elem	0.0226	0.0229	0.0226	0.0224	
0797 Colstrip H S	0.0226	0.0229	0.0226	0.0224	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0796 Colstrip Elem	2.38%	
0797 Colstrip H S	2.46%	

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

		2027	SS Reclaasified Rate
0870 Colstrip Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.42%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,237,091.83	1,237,091.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	205,356.76	205,356.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,936.67	21,936.67	0.00	0.00	0.00	0.00
222X Educational Media Services	1,492.33	1,492.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,604.59	90,604.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,735.92	140,735.92	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,800.00	0.00	1,800.00	0.00	0.00	0.00
25XX Support Services - Business	106,501.20	10,570.07	95,931.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	319,508.35	318,403.35	0.00	1,105.00	0.00	0.00
27XX Student Transportation Services	5,756.87	5,756.87	0.00	0.00	0.00	0.00
31XX Food Services	83,451.17	43,262.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,842.94	8,842.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,098.91	3,098.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,026,156.35	0.00	0.00	1,026,156.35	0.00	0.00
9999 Undistributed	550.00	550.00	0.00	0.00	0.00	0.00
Totals	3,252,883.89	2,087,703.15	97,731.13	1,027,261.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,252,883.89					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0800 Ashland Elem	Indirect/Direct	97,731.13 / 2,087,703.15	4.68%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0800 Ashland Elem	0.0344	0.0364	0.0371	0.0394	4.68%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0800 Ashland Elem	0.0000	0.0364	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0800 Ashland Elem	0.0344	0.0364	0.0371	0.0394	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0800 Ashland Elem	3.69%	

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

		2027	SS Reclaasified Rate
0872 Ashland Elementary	**Your Preliminary Rate by School System (SS) is:**	**3.69%**	
	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 FY2026-27 Using FY25 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	2,877,059.90	2,877,059.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	367,882.95	367,882.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,031.61	13,031.61	0.00	0.00	0.00	0.00
222X Educational Media Services	120,849.19	120,849.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	391,174.37	391,174.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	275,268.29	275,268.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	221,095.43	6,545.25	214,550.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	572,801.20	572,801.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	430,668.47	430,668.47	0.00	0.00	0.00	0.00
31XX Food Services	244,056.09	141,019.97	0.00	0.00	0.00	0.00
33XX Community Services	31,711.53	31,711.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,696.78	9,696.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	158,166.19	158,166.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	128,835.32	0.00	0.00	128,835.32	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	571.00	571.00	0.00	0.00	0.00	0.00
Totals	5,842,868.32	5,396,446.70	214,550.18	128,835.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,842,868.32					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0803 Plains K-12	Indirect/Direct	214,550.18 / 5,396,446.70	3.98%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0803 Plains K-12	0.0292	0.0280	0.0283	0.0299	3.98%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0803 Plains K-12	0.0292	0.0280	0.0283	0.0299	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0803 Plains K-12	0.0292	0.0280	0.0283	0.0299	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0803 Plains K-12	2.95%	

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

		2027	SS Reclaasified Rate
0874 Plains Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.95%**	
	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.

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 FY2026-27 Using FY25 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	2,565,146.07	2,565,146.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	120,284.13	120,284.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	722.40	722.40	0.00	0.00	0.00	0.00
222X Educational Media Services	49,277.04	49,277.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,099.36	148,099.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	263,530.30	263,530.30	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,753.06	0.00	2,753.06	0.00	0.00	0.00
25XX Support Services - Business	140,423.30	26,422.54	114,000.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,897.02	268,897.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	558,759.59	546,601.59	0.00	12,158.00	0.00	0.00
31XX Food Services	256,202.18	206,263.38	0.00	17,786.63	0.00	0.00
34XX Extracurricular - Activities	10,060.80	10,060.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,677.13	30,677.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,677.82	0.00	0.00	5,677.82	0.00	0.00
Totals	4,420,510.20	4,235,981.76	116,753.82	35,622.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,420,510.20					

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 FY2026-27 Using FY25 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	1,372,933.32	1,358,395.92	0.00	14,537.40	0.00	0.00
21XX Support Services - Students	96,459.06	96,459.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,000.00	3,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	42,330.63	42,330.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,901.31	143,901.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	184,406.61	184,406.61	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,753.08	0.00	2,753.08	0.00	0.00	0.00
25XX Support Services - Business	135,092.36	21,529.46	113,562.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	377,841.43	372,273.03	0.00	5,568.40	0.00	0.00
27XX Student Transportation Services	410,937.09	370,280.99	0.00	40,656.10	0.00	0.00
34XX Extracurricular - Activities	24,707.18	24,707.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	230,666.65	230,666.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	42,493.66	0.00	0.00	42,493.66	0.00	0.00
Totals	3,067,522.38	2,847,950.84	116,315.98	103,255.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,067,522.38					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0804 Thompson Falls Elem	Indirect/Direct	116,753.82 / 4,235,981.76	2.76%		
LE 0805 Thompson Falls H S	Indirect/Direct	116,315.98 / 2,847,950.84	4.08%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0804 Thompson Falls Elem	0.0206	0.0210	0.0219	0.0221	2.76%
0805 Thompson Falls H S	0.0206	0.0210	0.0219	0.0221	4.08%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0804 Thompson Falls Elem	0.0206	0.0000	0.0219	0.0000	
0805 Thompson Falls H S	0.0206	0.0000	0.0219	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0804 Thompson Falls Elem	0.0206	0.0210	0.0219	0.0221	
0805 Thompson Falls H S	0.0206	0.0210	0.0219	0.0221	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0804 Thompson Falls Elem	2.15%	
0805 Thompson Falls H S	2.40%	

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

		2027	SS Reclaasified Rate
0875 Thompson Falls Pub Schls	**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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	462,998.58	413,552.50	0.00	49,446.08	0.00	0.00
21XX Support Services - Students	9,195.50	9,195.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,771.00	2,771.00	0.00	0.00	0.00	0.00
222X Educational Media Services	32,148.95	32,148.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,930.24	63,930.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,306.91	94,306.91	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	17,030.26	0.00	17,030.26	0.00	0.00	0.00
25XX Support Services - Business	152,092.98	21,333.88	130,759.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,660.90	123,660.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	212,904.21	212,904.21	0.00	0.00	0.00	0.00
31XX Food Services	91,698.10	56,208.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,021.41	9,021.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	92,615.70	0.00	0.00	92,615.70	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	1,367,374.74	1,039,034.07	147,789.36	145,061.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,367,374.74					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0807 Trout Creek Elem	Indirect/Direct	147,789.36 / 1,039,034.07	14.22%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0807 Trout Creek Elem	0.0769	0.0766	0.0784	0.0917	14.22%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0807 Trout Creek Elem	0.0769	0.0766	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0807 Trout Creek Elem	0.0769	0.0766	0.0784	0.0917	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0807 Trout Creek Elem	8.85%	

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

		2027	SS Reclaasified Rate
0877 Trout Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**8.85%**	
	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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Line F: Average together the results from Line E.

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	665,900.70	665,890.71	0.00	9.99	0.00	0.00
21XX Support Services - Students	6,407.38	6,407.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,140.61	41,140.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	186,250.70	186,250.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	129,509.31	484.76	129,024.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,479.67	159,479.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,094.88	65,094.88	0.00	0.00	0.00	0.00
31XX Food Services	96,468.36	49,733.19	0.00	0.00	0.00	0.00
33XX Community Services	1,485.72	1,485.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,172.98	0.00	0.00	4,172.98	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	14,269.88	0.00	0.00	14,269.88	0.00	0.00
Totals	1,370,180.19	1,175,967.62	129,024.55	18,452.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,370,180.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0809 Dixon Elem	Indirect/Direct	129,024.55 / 1,175,967.62	10.97%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0809 Dixon Elem	0.0746	0.0763	0.0783	0.0775	10.97%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0809 Dixon Elem	0.0746	0.0763	0.0783	0.0775	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0809 Dixon Elem	7.91%	

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

		2027	SS Reclaasified Rate
0879 Dixon Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.91%**	
	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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Line F: Average together the results from Line E.

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,067,524.90	1,067,524.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,209.53	6,209.53	0.00	0.00	0.00	0.00
222X Educational Media Services	1,616.32	1,616.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,243.13	105,243.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1.44	1.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,848.01	0.00	50,848.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,463.98	161,463.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,545.38	225,545.38	0.00	0.00	0.00	0.00
31XX Food Services	103,137.39	84,355.93	0.00	0.00	0.00	0.00
32XX Enterprise Services	14,993.01	14,993.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	572.85	572.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,454.75	27,454.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	56,618.17	0.00	0.00	56,618.17	0.00	0.00
Totals	1,821,228.86	1,694,981.22	50,848.01	56,618.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,821,228.86					

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 FY2026-27 Using FY25 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	819,044.61	819,044.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	793.87	793.87	0.00	0.00	0.00	0.00
222X Educational Media Services	241.58	241.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,409.09	98,409.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,255.67	62,255.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,909.39	0.00	57,909.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,675.40	166,675.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	225,546.54	225,546.54	0.00	0.00	0.00	0.00
31XX Food Services	30,777.62	30,492.61	0.00	0.00	0.00	0.00
32XX Enterprise Services	14,473.85	14,473.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,328.74	3,328.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,172.50	66,172.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,215.93	0.00	0.00	1,215.93	0.00	0.00
Totals	1,546,844.79	1,487,434.46	57,909.39	1,215.93	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,546,844.79					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0811 Noxon Elem	Indirect/Direct	50,848.01 / 1,694,981.22	3.00%		
LE 0812 Noxon H S	Indirect/Direct	57,909.39 / 1,487,434.46	3.89%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0811 Noxon Elem	0.0400	0.0410	0.0390	0.0381	3.00%
0812 Noxon H S	0.0400	0.0410	0.0390	0.0381	3.89%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0811 Noxon Elem	0.0400	0.0000	0.0000	0.0000	
0812 Noxon H S	0.0400	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0811 Noxon Elem	0.0400	0.0410	0.0390	0.0381	
0812 Noxon H S	0.0400	0.0410	0.0390	0.0381	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0811 Noxon Elem	3.57%	
0812 Noxon H S	3.74%	

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

		2027	SS Reclaasified Rate
0880 Noxon Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.66%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,448,757.08	1,448,757.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,222.79	3,222.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	139,200.60	139,200.60	0.00	0.00	0.00	0.00
222X Educational Media Services	1,657.63	1,657.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	362,883.54	362,883.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,280.66	152,280.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,000.82	27,862.30	80,138.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,752.99	299,752.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,331.47	229,331.47	0.00	0.00	0.00	0.00
31XX Food Services	174,630.23	75,407.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,014.62	13,014.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,894.86	112,894.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	3,048,627.29	2,866,265.70	80,138.52	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	3,048,627.29					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0815 Hot Springs K-12	Indirect/Direct	80,138.52 / 2,866,265.70	2.80%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0815 Hot Springs K-12	0.0181	0.0183	0.0186	0.0192	2.80%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0815 Hot Springs K-12	0.0181	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0815 Hot Springs K-12	0.0181	0.0183	0.0186	0.0192	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0815 Hot Springs K-12	1.94%	

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

		2027	SS Reclaasified Rate
0882 Hot Springs K-12	**Your Preliminary Rate by School System (SS) is:**	**1.94%**	
	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 FY2026-27 Using FY25 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	800,726.07	796,931.07	0.00	3,795.00	0.00	0.00
21XX Support Services - Students	37,484.57	37,484.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,060.77	1,060.77	0.00	0.00	0.00	0.00
222X Educational Media Services	24,938.86	24,938.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,259.34	129,259.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,138.80	83,138.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,863.82	6,681.31	94,182.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	242,432.96	216,609.67	0.00	25,823.29	0.00	0.00
27XX Student Transportation Services	165,351.65	103,842.15	0.00	61,509.50	0.00	0.00
31XX Food Services	86,053.65	49,146.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,223.86	26,223.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	89,245.38	89,245.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,557.00	0.00	0.00	7,557.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	1,469.64	0.00	0.00	0.00	1,469.64	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	16,941.96	0.00	0.00	16,941.96	0.00	0.00
Totals	1,812,748.33	1,564,562.14	94,182.51	115,626.75	1,469.64	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,812,748.33					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0819 Westby K-12 Schools	Indirect/Direct	94,182.51 / 1,564,562.14	6.02%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0819 Westby K-12 Schools	0.0206	0.0209	0.0218	0.0268	6.02%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0819 Westby K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0819 Westby K-12 Schools	0.0206	0.0209	0.0218	0.0268	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0819 Westby K-12 Schools	2.86%	

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

		2027	SS Reclaasified Rate
0885 Westby K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.86%**	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to 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 FY2026-27 Using FY25 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	1,244,833.99	1,244,833.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,068.44	14,068.44	0.00	0.00	0.00	0.00
222X Educational Media Services	34,391.00	34,391.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	296,953.99	261,899.97	0.00	35,054.02	0.00	0.00
24XX Support Services - School Administration	126,498.62	126,498.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,910.98	13,118.11	83,792.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	229,451.75	229,451.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	192,895.47	192,895.47	0.00	0.00	0.00	0.00
31XX Food Services	146,103.49	93,338.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,132.31	29,132.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,278.98	60,278.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	219,283.72	0.00	0.00	219,283.72	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	28,996.80	0.00	0.00	28,996.80	0.00	0.00
Totals	2,719,799.54	2,299,906.85	83,792.87	283,334.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,719,799.54					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0822 Medicine Lake K-12 Schools	Indirect/Direct	83,792.87 / 2,299,906.85	3.64%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0822 Medicine Lake K-12 Schools	0.0240	0.0241	0.0269	0.0258	3.64%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0822 Medicine Lake K-12 Schools	0.0240	0.0241	0.0269	0.0258	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0822 Medicine Lake K-12 Schools	2.61%	

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

		2027	SS Reclaasified Rate
0887 Medicine Lake K-12 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,731,267.07	2,731,267.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,893.13	63,893.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,866.12	5,866.12	0.00	0.00	0.00	0.00
222X Educational Media Services	129,663.46	129,663.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	313,595.39	313,595.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	318,216.58	318,216.58	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	66,697.96	0.00	66,697.96	0.00	0.00	0.00
25XX Support Services - Business	252,585.99	37,232.42	215,353.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	411,780.17	372,486.17	0.00	39,294.00	0.00	0.00
27XX Student Transportation Services	220,353.44	220,353.44	0.00	0.00	0.00	0.00
31XX Food Services	304,356.54	177,059.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	82,004.38	82,004.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	215,290.24	200,931.75	0.00	14,358.49	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,537.61	0.00	0.00	26,537.61	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	116,638.89	0.00	0.00	116,638.89	0.00	0.00
Totals	5,258,746.97	4,652,569.52	282,051.53	196,828.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,258,746.97					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0828 Plentywood K-12 Schools	Indirect/Direct	282,051.53 / 4,652,569.52	6.06%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0828 Plentywood K-12 Schools	0.0170	0.0213	0.0254	0.0236	6.06%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0828 Plentywood K-12 Schools	0.0170	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0828 Plentywood K-12 Schools	0.0170	0.0213	0.0254	0.0236	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0828 Plentywood K-12 Schools	2.81%	

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

		2027	SS Reclaasified Rate
0891 Plentywood K-12 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	17,785,832.67	17,777,866.42	0.00	7,966.25	0.00	0.00
21XX Support Services - Students	3,163,513.82	3,163,513.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,033,367.10	1,033,367.10	0.00	0.00	0.00	0.00
222X Educational Media Services	681,627.57	681,627.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	627,397.93	627,397.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,909,322.26	1,909,322.26	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	701,109.35	0.00	598,074.93	103,034.42	0.00	0.00
25XX Support Services - Business	399,190.58	28,738.21	370,452.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,386,900.83	3,386,900.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,448,437.21	1,238,853.94	0.00	1,209,583.27	0.00	0.00
31XX Food Services	2,311,005.73	1,129,968.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,222.20	24,222.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,456.28	123,456.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	110,813.20	0.00	0.00	110,813.20	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	805,960.72	65,938.66	0.00	740,022.06	0.00	0.00
Totals	35,512,157.45	31,191,173.82	968,527.30	2,171,419.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	35,512,157.45					

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 FY2026-27 Using FY25 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	9,304,285.76	9,286,185.76	0.00	18,100.00	0.00	0.00
21XX Support Services - Students	622,019.59	622,019.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	327,727.74	327,727.74	0.00	0.00	0.00	0.00
222X Educational Media Services	223,143.32	223,143.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	354,687.49	354,687.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,619,443.71	1,619,443.71	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	328,946.91	59,337.67	269,609.24	0.00	0.00	0.00
25XX Support Services - Business	281,888.82	54,694.73	227,194.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,430,472.69	2,430,472.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,219,128.30	623,363.41	0.00	595,764.89	0.00	0.00
32XX Enterprise Services	15,127.81	15,127.81	0.00	0.00	0.00	0.00
33XX Community Services	2,500.00	2,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	92,860.07	92,860.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	685,243.17	619,520.17	0.00	65,723.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,392,376.49	0.00	0.00	1,392,376.49	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	89,095.74	89,095.74	0.00	0.00	0.00	0.00
Totals	18,988,947.61	16,420,179.90	496,803.33	2,071,964.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	18,988,947.61					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0840 Butte Elem	Indirect/Direct	968,527.30 / 31,191,173.82	3.11%		
LE 1212 Butte H S	Indirect/Direct	496,803.33 / 16,420,179.90	3.03%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0840 Butte Elem	0.0240	0.0242	0.0253	0.0270	3.11%
1212 Butte H S	0.0240	0.0242	0.0253	0.0270	3.03%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0840 Butte Elem	0.0274	0.0276	0.0289	0.0327	
1212 Butte H S	0.0274	0.0276	0.0289	0.0327	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0840 Butte Elem	0.0274	0.0276	0.0289	0.0327	
1212 Butte H S	0.0274	0.0276	0.0289	0.0327	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0840 Butte Elem	2.81%	
1212 Butte H S	2.79%	

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

		2027	SS Reclaasified Rate
0902 Butte Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.80%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,064,066.11	1,057,763.98	0.00	6,302.13	0.00	0.00
21XX Support Services - Students	15,750.12	15,750.12	0.00	0.00	0.00	0.00
222X Educational Media Services	3,008.02	3,008.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,567.47	119,799.09	0.00	6,768.38	0.00	0.00
24XX Support Services - School Administration	164,645.36	164,645.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,589.88	4,680.61	36,909.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,772.85	141,772.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	197,171.86	197,171.86	0.00	0.00	0.00	0.00
31XX Food Services	197,083.84	84,393.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,451.21	1,451.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,636.97	3,636.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	615.00	0.00	0.00	615.00	0.00	0.00
Totals	1,957,358.69	1,794,073.55	36,909.27	13,685.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,957,358.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0842 Ramsay Elem	Indirect/Direct	36,909.27 / 1,794,073.55	2.06%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0842 Ramsay Elem	0.0184	0.0217	0.0246	0.0290	2.06%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0842 Ramsay Elem	0.0184	0.0217	0.0246	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0842 Ramsay Elem	0.0184	0.0217	0.0246	0.0290	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0842 Ramsay Elem	2.17%	

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

		2027	SS Reclaasified Rate
0904 Ramsay Elementary	**Your Preliminary Rate by School System (SS) is:**	**2.17%**	
	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 FY2026-27 Using FY25 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	151,959.81	151,959.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,356.00	7,356.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,322.00	4,322.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,000.00	5,000.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,034.23	0.00	32,034.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,132.59	9,132.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,700.00	0.00	0.00	5,700.00	0.00	0.00
Totals	215,504.63	177,770.40	32,034.23	5,700.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	215,504.63					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0843 Divide Elem	Indirect/Direct	32,034.23 / 177,770.40	18.02%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0843 Divide Elem	0.0666	0.0592	0.0295	0.0595	18.02%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0843 Divide Elem	0.0666	0.0592	0.0295	0.0595	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0843 Divide Elem	7.51%	

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

		2027	SS Reclaasified Rate
0905 Divide Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.51%**	
	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 FY2026-27 Using FY25 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	1,405,705.77	1,405,705.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	47,493.04	47,493.04	0.00	0.00	0.00	0.00
222X Educational Media Services	59,690.88	59,690.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,098.61	97,098.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,543.05	91,543.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,781.59	0.00	93,781.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,367.22	276,367.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	385,857.53	268,806.75	0.00	117,050.78	0.00	0.00
31XX Food Services	182,032.01	103,091.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,840.64	4,840.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,359.26	23,359.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,930.80	0.00	0.00	5,930.80	0.00	0.00
9999 Undistributed	51,970.06	51,970.06	0.00	0.00	0.00	0.00
Totals	2,725,670.46	2,429,966.98	93,781.59	122,981.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,725,670.46					

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 FY2026-27 Using FY25 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	755,012.11	755,012.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,809.62	21,809.62	0.00	0.00	0.00	0.00
222X Educational Media Services	20,900.97	20,900.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,305.96	56,305.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,215.04	29,215.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,137.76	0.00	44,137.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	211,899.56	202,230.74	0.00	9,668.82	0.00	0.00
27XX Student Transportation Services	209,467.59	168,971.79	0.00	40,495.80	0.00	0.00
31XX Food Services	951.47	951.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,525.29	48,525.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	132,080.10	132,080.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	33,747.02	0.00	0.00	33,747.02	0.00	0.00
9999 Undistributed	11,199.88	11,199.88	0.00	0.00	0.00	0.00
Totals	1,575,252.37	1,447,202.97	44,137.76	83,911.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,575,252.37					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0846 Park City Elem	Indirect/Direct	93,781.59 / 2,429,966.98	3.86%		
LE 0847 Park City H S	Indirect/Direct	44,137.76 / 1,447,202.97	3.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0846 Park City Elem	0.0383	0.0377	0.0376	0.0363	3.86%
0847 Park City H S	0.0383	0.0377	0.0376	0.0363	3.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0846 Park City Elem	0.0383	0.0377	0.0376	0.0363	
0847 Park City H S	0.0383	0.0377	0.0376	0.0363	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0846 Park City Elem	3.58%	
0847 Park City H S	3.43%	

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

		2027	SS Reclaasified Rate
0908 Park City 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,928,424.19	2,928,424.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	124,524.72	124,524.72	0.00	0.00	0.00	0.00
222X Educational Media Services	108,565.23	108,565.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,950.92	106,950.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	373,265.24	373,265.24	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	131,599.00	0.00	131,599.00	0.00	0.00	0.00
25XX Support Services - Business	102,853.69	0.00	102,853.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	616,817.60	607,998.05	0.00	8,819.55	0.00	0.00
27XX Student Transportation Services	612,508.14	280,953.14	0.00	331,555.00	0.00	0.00
31XX Food Services	383,194.78	192,344.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,823.81	7,823.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,856.21	70,856.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	55,311.03	0.00	0.00	55,311.03	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	71,756.93	0.00	0.00	71,756.93	0.00	0.00
Totals	5,694,451.49	4,801,706.49	234,452.69	467,442.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,694,451.49					

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 FY2026-27 Using FY25 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	1,812,269.01	1,812,269.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,968.20	98,968.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,622.34	14,622.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,328.67	66,328.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	193,276.50	193,276.50	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	49,731.94	0.00	49,731.94	0.00	0.00	0.00
25XX Support Services - Business	108,756.57	26,598.00	82,158.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	314,263.26	309,514.28	0.00	4,748.98	0.00	0.00
27XX Student Transportation Services	419,535.43	178,580.43	0.00	240,955.00	0.00	0.00
34XX Extracurricular - Activities	55,212.67	55,212.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	213,920.73	213,920.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	86,797.46	0.00	0.00	86,797.46	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	83,531.99	0.00	0.00	83,531.99	0.00	0.00
Totals	3,517,214.77	2,969,290.83	131,890.51	416,033.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,517,214.77					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0848 Columbus Elem	Indirect/Direct	234,452.69 / 4,801,706.49	4.88%		
LE 0849 Columbus H S	Indirect/Direct	131,890.51 / 2,969,290.83	4.44%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0848 Columbus Elem	0.0223	0.0227	0.0234	0.0254	4.88%
0849 Columbus H S	0.0223	0.0227	0.0234	0.0254	4.44%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0848 Columbus Elem	0.0223	0.0227	0.0234	0.0254	
0849 Columbus H S	0.0223	0.0227	0.0234	0.0254	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0848 Columbus Elem	2.71%	
0849 Columbus H S	2.63%	

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

		2027	SS Reclaasified Rate
0909 Columbus Public Schools	**Your Preliminary Rate by School System (SS) is:**	**2.67%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	454,300.71	454,300.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,149.56	11,149.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,880.85	4,880.85	0.00	0.00	0.00	0.00
222X Educational Media Services	5,102.62	5,102.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,703.25	18,703.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,301.35	55,301.35	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	26,971.57	0.00	26,971.57	0.00	0.00	0.00
25XX Support Services - Business	68,919.88	14,764.12	54,155.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,008.16	91,008.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,643.77	44,643.77	0.00	0.00	0.00	0.00
31XX Food Services	65,317.09	38,898.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	712.14	712.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,845.71	10,845.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,716.28	0.00	0.00	4,716.28	0.00	0.00
Totals	862,572.94	750,310.70	81,127.33	4,716.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	862,572.94					

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 FY2026-27 Using FY25 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	299,297.51	299,297.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	19.47	19.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,644.24	1,644.24	0.00	0.00	0.00	0.00
222X Educational Media Services	94.85	94.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,191.04	13,191.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,660.01	45,660.01	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	26,971.62	0.00	26,971.62	0.00	0.00	0.00
25XX Support Services - Business	73,664.64	15,095.50	58,569.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	90,487.53	90,487.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,822.99	46,822.99	0.00	0.00	0.00	0.00
31XX Food Services	29,576.41	29,059.21	0.00	0.00	0.00	0.00
33XX Community Services	795.00	795.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,447.38	8,447.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,260.50	25,260.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,279.52	0.00	0.00	4,279.52	0.00	0.00
Totals	666,212.71	575,875.23	85,540.76	4,279.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	666,212.71					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0850 Reed Point Elem	Indirect/Direct	81,127.33 / 750,310.70	10.81%		
LE 0851 Reed Point H S	Indirect/Direct	85,540.76 / 575,875.23	14.85%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0850 Reed Point Elem	0.0908	0.0932	0.0960	0.0962	10.81%
0851 Reed Point H S	0.0908	0.0932	0.0960	0.0962	14.85%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0850 Reed Point Elem	0.0908	0.0932	0.0960	0.0962	
0851 Reed Point H S	0.0908	0.0932	0.0960	0.0962	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0850 Reed Point Elem	9.20%	
0851 Reed Point H S	9.97%	

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

		2027	SS Reclaasified Rate
0910 Reed Point Public Schools	**Your Preliminary Rate by School System (SS) is:**	**9.59%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	135,457.67	135,457.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,876.67	8,770.64	29,106.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,752.63	29,752.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,109.28	25,109.28	0.00	0.00	0.00	0.00
31XX Food Services	57,167.18	31,343.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	5,208.67	0.00	0.00	5,208.67	0.00	0.00
Totals	290,572.10	230,433.31	29,106.03	5,208.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	290,572.10					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0853 Fishtail Elem	Indirect/Direct	29,106.03 / 230,433.31	12.63%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0853 Fishtail Elem	0.1006	0.1017	0.0971	0.1188	12.63%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0853 Fishtail Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0853 Fishtail Elem	0.1006	0.1017	0.0971	0.1188	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0853 Fishtail Elem	10.35%	

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

		2027	SS Reclaasified Rate
0912 Fishtail Elementary	**Your Preliminary Rate by School System (SS) is:**	**10.35%**	
	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 FY2026-27 Using FY25 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	90,178.22	90,178.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,592.15	0.00	19,592.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,318.05	24,318.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,561.60	1,561.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,145.95	0.00	0.00	3,145.95	0.00	0.00
Totals	138,795.97	116,057.87	19,592.15	3,145.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	138,795.97					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0857 Nye Elem	Indirect/Direct	19,592.15 / 116,057.87	16.88%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0857 Nye Elem	0.0497	0.0534	0.0547	0.0671	16.88%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0857 Nye Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0857 Nye Elem	0.0497	0.0534	0.0547	0.0671	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0857 Nye Elem	7.48%	

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

		2027	SS Reclaasified Rate
0916 Nye Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.48%**	
	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.

** "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 FY2026-27 Using FY25 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	433,552.25	433,552.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,739.03	11,739.03	0.00	0.00	0.00	0.00
222X Educational Media Services	8,404.86	8,404.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,515.38	51,515.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,740.08	35,627.68	0.00	2,112.40	0.00	0.00
25XX Support Services - Business	71,818.47	25,130.62	46,687.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,432.07	74,432.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,523.06	85,523.06	0.00	0.00	0.00	0.00
31XX Food Services	80,022.75	21,977.71	0.00	24,986.59	0.00	0.00
34XX Extracurricular - Activities	753.32	753.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,334.45	15,334.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,218.63	1,415.00	0.00	2,803.63	0.00	0.00
Totals	875,054.35	765,405.43	46,687.85	29,902.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	875,054.35					

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 FY2026-27 Using FY25 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	297,543.79	297,543.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,952.92	4,952.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,006.81	3,006.81	0.00	0.00	0.00	0.00
222X Educational Media Services	9,734.49	9,734.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,392.33	51,392.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,953.39	38,784.79	0.00	3,168.60	0.00	0.00
25XX Support Services - Business	72,888.78	25,722.86	47,165.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,992.47	130,992.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,462.70	54,462.70	0.00	0.00	0.00	0.00
31XX Food Services	23,064.15	21,645.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,553.15	3,553.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,231.42	30,231.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	17,431.86	0.00	0.00	17,431.86	0.00	0.00
Totals	741,208.26	672,023.47	47,165.92	20,600.46	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	741,208.26					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0858 Rapelje Elem	Indirect/Direct	46,687.85 / 765,405.43	6.10%		
LE 0859 Rapelje H S	Indirect/Direct	47,165.92 / 672,023.47	7.02%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0858 Rapelje Elem	0.0295	0.0275	0.0270	0.0424	6.10%
0859 Rapelje H S	0.0391	0.0410	0.0406	0.0424	7.02%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0858 Rapelje Elem	0.0391	0.0410	0.0406	0.0424	
0859 Rapelje H S	0.0391	0.0410	0.0406	0.0424	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0858 Rapelje Elem	0.0391	0.0410	0.0406	0.0424	
0859 Rapelje H S	0.0391	0.0410	0.0406	0.0424	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0858 Rapelje Elem	4.26%	
0859 Rapelje H S	4.43%	

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

		2027	SS Reclaasified Rate
0917 Rapelje Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.35%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	907,524.53	896,015.31	0.00	11,509.22	0.00	0.00
21XX Support Services - Students	63,948.09	63,948.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,732.78	54,732.78	0.00	0.00	0.00	0.00
222X Educational Media Services	640.45	640.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,608.61	75,608.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	183,092.02	183,092.02	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	33,069.39	0.00	33,069.39	0.00	0.00	0.00
25XX Support Services - Business	78,671.90	0.00	78,671.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,821.98	197,211.31	0.00	4,610.67	0.00	0.00
27XX Student Transportation Services	204,509.00	80,509.00	0.00	124,000.00	0.00	0.00
31XX Food Services	137,983.28	52,889.19	0.00	23,860.48	0.00	0.00
34XX Extracurricular - Activities	134.05	134.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,995.04	24,995.04	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	298,878.40	0.00	0.00	298,878.40	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,218.72	0.00	0.00	2,218.72	0.00	0.00
Totals	2,267,828.24	1,629,775.85	111,741.29	465,077.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,267,828.24					

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 FY2026-27 Using FY25 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	801,452.95	796,339.62	0.00	5,113.33	0.00	0.00
21XX Support Services - Students	15,129.76	15,129.76	0.00	0.00	0.00	0.00
222X Educational Media Services	672.88	672.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,752.25	71,752.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,069.31	68,069.31	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	33,069.39	0.00	33,069.39	0.00	0.00	0.00
25XX Support Services - Business	78,667.17	0.00	78,667.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,028.72	178,560.58	0.00	66,468.14	0.00	0.00
27XX Student Transportation Services	211,962.92	87,962.92	0.00	124,000.00	0.00	0.00
31XX Food Services	38,576.02	38,576.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,533.51	34,533.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,301.37	79,301.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,432.56	0.00	0.00	1,432.56	0.00	0.00
Totals	1,679,648.81	1,370,898.22	111,736.56	197,014.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,679,648.81					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0861 Absarokee Elem	Indirect/Direct	111,741.29 / 1,629,775.85	6.86%		
LE 0862 Absarokee H S	Indirect/Direct	111,736.56 / 1,370,898.22	8.15%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0861 Absarokee Elem	0.0351	0.0367	0.0385	0.0406	6.86%
0862 Absarokee H S	0.0351	0.0367	0.0385	0.0406	8.15%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0861 Absarokee Elem	0.0351	0.0367	0.0385	0.0406	
0862 Absarokee H S	0.0351	0.0367	0.0385	0.0406	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0861 Absarokee Elem	4.17%	
0862 Absarokee H S	4.42%	

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

		2027	SS Reclaasified Rate
0919 Absarokee 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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	2,429,478.84	2,429,478.84	0.00	0.00	0.00	0.00
222X Educational Media Services	7,299.01	7,299.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	378,433.26	378,433.26	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	32,969.59	0.00	32,969.59	0.00	0.00	0.00
25XX Support Services - Business	55,620.94	0.00	55,620.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	319,149.50	319,149.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,159.06	31,159.06	0.00	0.00	0.00	0.00
31XX Food Services	124,417.03	43,654.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,862.98	49,862.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	331,699.00	0.00	0.00	331,699.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	21,503.11	0.00	0.00	21,503.11	0.00	0.00
Totals	3,781,592.32	3,259,036.67	88,590.53	353,202.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,781,592.32					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0865 Big Timber Elem	Indirect/Direct	88,590.53 / 3,259,036.67	2.72%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0865 Big Timber Elem	0.0122	0.0133	0.0133	0.0137	2.72%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0865 Big Timber Elem	0.0122	0.0133	0.0133	0.0137	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0865 Big Timber Elem	1.51%	

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

		2027	SS Reclaasified Rate
0922 Big Timber 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 FY2026-27 Using FY25 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	256,947.04	256,947.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,808.79	44,808.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,445.93	0.00	22,445.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,292.60	17,292.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,204.16	0.00	0.00	2,204.16	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	8,638.57	0.00	0.00	8,638.57	0.00	0.00
Totals	352,337.09	319,048.43	22,445.93	10,842.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	352,337.09					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0868 Melville Elem	Indirect/Direct	22,445.93 / 319,048.43	7.04%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0868 Melville Elem	0.0390	0.0382	0.0387	0.0402	7.04%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0868 Melville Elem	0.0390	0.0382	0.0387	0.0402	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0868 Melville Elem	4.30%	

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

		2027	SS Reclaasified Rate
0925 Melville Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.30%**	
	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 FY2026-27 Using FY25 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	121,011.35	121,011.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,734.50	1,734.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	104.04	104.04	0.00	0.00	0.00	0.00
222X Educational Media Services	5,147.95	5,147.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,500.81	9,500.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,149.84	0.00	9,149.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,744.32	13,744.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,458.38	0.00	0.00	2,458.38	0.00	0.00
Totals	162,851.19	151,242.97	9,149.84	2,458.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	162,851.19					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0872 Greycliff Elem	Indirect/Direct	9,149.84 / 151,242.97	6.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0872 Greycliff Elem	0.0418	0.0417	0.0428	0.0450	6.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0872 Greycliff Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0872 Greycliff Elem	0.0418	0.0417	0.0428	0.0450	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0872 Greycliff Elem	4.40%	

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

		2027	SS Reclaasified Rate
0929 Greycliff Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.40%**	
	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 FY2026-27 Using FY25 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	132,593.13	132,593.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,471.21	14,471.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,321.46	0.00	12,321.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,769.69	6,769.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,333.52	0.00	0.00	4,333.52	0.00	0.00
Totals	170,489.01	153,834.03	12,321.46	4,333.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	170,489.01					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0875 McLeod Elem	Indirect/Direct	12,321.46 / 153,834.03	8.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0875 McLeod Elem	0.0398	0.0476	0.0462	0.0478	8.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0875 McLeod Elem	0.0398	0.0476	0.0462	0.0478	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0875 McLeod Elem	4.97%	

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

		2027	SS Reclaasified Rate
0932 McLeod Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.97%**	
	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 FY2026-27 Using FY25 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	1,284,346.95	1,284,346.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	69,105.87	69,105.87	0.00	0.00	0.00	0.00
222X Educational Media Services	67,541.73	67,541.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	233,115.63	233,115.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	195,352.80	195,352.80	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	116,247.26	0.00	116,247.26	0.00	0.00	0.00
25XX Support Services - Business	102,522.69	36,359.20	66,163.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	320,628.96	320,628.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	299,092.06	299,092.06	0.00	0.00	0.00	0.00
31XX Food Services	216,949.37	142,641.52	0.00	0.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,909.23	41,909.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	86,033.17	86,033.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	4,760.29	0.00	0.00	4,760.29	0.00	0.00
Totals	3,038,106.01	2,776,627.12	182,410.75	4,760.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,038,106.01					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0882 Sweet Grass County H S	Indirect/Direct	182,410.75 / 2,776,627.12	6.57%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0882 Sweet Grass County H S	0.0222	0.0224	0.0235	0.0298	6.57%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0882 Sweet Grass County H S	0.0222	0.0224	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0882 Sweet Grass County H S	0.0222	0.0224	0.0235	0.0298	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0882 Sweet Grass County H S	3.11%	

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

		2027	SS Reclaasified Rate
0939 Sweet Grass County HS	**Your Preliminary Rate by School System (SS) is:**	**3.11%**	
	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 FY2026-27 Using FY25 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	1,941,950.97	1,941,950.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	390.00	390.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	505.00	505.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,192.14	10,192.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	122,923.53	122,923.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	187,757.59	187,757.59	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	97,607.20	0.00	97,607.20	0.00	0.00	0.00
25XX Support Services - Business	91,807.64	7,150.00	84,657.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	426,599.67	426,599.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	187,510.86	187,510.86	0.00	0.00	0.00	0.00
31XX Food Services	268,989.33	120,784.32	0.00	37,440.00	0.00	0.00
34XX Extracurricular - Activities	2,992.47	2,992.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,533.05	27,533.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	111,000.00	0.00	0.00	111,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	350,144.24	0.00	0.00	350,144.24	0.00	0.00
Totals	3,827,903.69	3,036,289.60	182,264.84	498,584.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,827,903.69					

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 FY2026-27 Using FY25 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	1,026,801.49	1,026,801.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,400.00	1,400.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	250.00	250.00	0.00	0.00	0.00	0.00
222X Educational Media Services	8,220.24	8,220.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,289.72	49,289.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,249.35	86,249.35	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	41,097.00	0.00	41,097.00	0.00	0.00	0.00
25XX Support Services - Business	32,386.96	7,150.00	25,236.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,990.24	187,990.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	227,502.01	227,502.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,841.83	27,841.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	163,237.76	163,237.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,083.19	0.00	0.00	13,083.19	0.00	0.00
Totals	1,865,349.79	1,785,932.64	66,333.96	13,083.19	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,865,349.79					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0883 Choteau Elem	Indirect/Direct	182,264.84 / 3,036,289.60	6.00%		
LE 0884 Choteau H S	Indirect/Direct	66,333.96 / 1,785,932.64	3.71%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0883 Choteau Elem	0.0358	0.0357	0.0364	0.0373	6.00%
0884 Choteau H S	0.0358	0.0357	0.0364	0.0373	3.71%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0883 Choteau Elem	0.0358	0.0357	0.0364	0.0000	
0884 Choteau H S	0.0358	0.0357	0.0364	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0883 Choteau Elem	0.0358	0.0357	0.0364	0.0373	
0884 Choteau H S	0.0358	0.0357	0.0364	0.0373	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0883 Choteau Elem	3.90%	
0884 Choteau H S	3.46%	

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

		2027	SS Reclaasified Rate
0940 Choteau Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.68%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	213,843.63	213,843.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,083.51	3,083.51	0.00	0.00	0.00	0.00
222X Educational Media Services	185.76	185.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,004.00	1,004.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,867.00	2,578.23	18,288.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,312.76	19,312.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,614.79	3,614.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,911.11	0.00	0.00	1,911.11	0.00	0.00
Totals	263,822.56	243,622.68	18,288.77	1,911.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	263,822.56					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0889 Bynum Elem	Indirect/Direct	18,288.77 / 243,622.68	7.51%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0889 Bynum Elem	0.0501	0.0456	0.0432	0.0428	7.51%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0889 Bynum Elem	0.0501	0.0456	0.0432	0.0428	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0889 Bynum Elem	4.88%	

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

		2027	SS Reclaasified Rate
0945 Bynum Elementary	**Your Preliminary Rate by School System (SS) is:**	**4.88%**	
	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 FY2026-27 Using FY25 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	1,371,307.27	1,371,307.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	63,054.35	63,054.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,741.59	5,741.59	0.00	0.00	0.00	0.00
222X Educational Media Services	64,640.33	64,640.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,649.45	121,649.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	214,435.03	214,435.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,449.19	22,603.62	58,845.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,900.69	220,900.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,621.51	132,621.51	0.00	0.00	0.00	0.00
31XX Food Services	14,352.16	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,851.44	6,851.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,440.99	38,440.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	26,744.18	0.00	0.00	26,744.18	0.00	0.00
Totals	2,362,188.18	2,262,246.27	58,845.57	26,744.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,362,188.18					

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 FY2026-27 Using FY25 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	1,156,393.17	1,156,393.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,738.01	60,738.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,122.85	4,122.85	0.00	0.00	0.00	0.00
222X Educational Media Services	33,536.76	33,536.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,331.51	75,331.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,909.04	132,909.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,094.45	5,538.51	51,555.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,027.79	182,027.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,015.75	82,015.75	0.00	0.00	0.00	0.00
31XX Food Services	220,304.22	137,372.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,332.95	17,332.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,897.14	183,897.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,264.63	0.00	0.00	13,264.63	0.00	0.00
Totals	2,218,968.27	2,071,215.54	51,555.94	13,264.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,218,968.27					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0890 Fairfield Elem	Indirect/Direct	58,845.57 / 2,262,246.27	2.60%		
LE 0891 Fairfield H S	Indirect/Direct	51,555.94 / 2,071,215.54	2.49%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0890 Fairfield Elem	0.0335	0.0357	0.0361	0.0393	2.60%
0891 Fairfield H S	0.0335	0.0357	0.0361	0.0393	2.49%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0890 Fairfield Elem	0.0335	0.0357	0.0361	0.0393	
0891 Fairfield H S	0.0335	0.0357	0.0361	0.0393	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0890 Fairfield Elem	3.24%	
0891 Fairfield H S	3.22%	

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

		2027	SS Reclaasified Rate
0946 Fairfield Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.23%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	715,288.61	715,288.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,737.41	28,737.41	0.00	0.00	0.00	0.00
222X Educational Media Services	17,269.74	17,269.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,946.00	71,946.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,408.74	16,408.74	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	13,669.36	0.00	13,669.36	0.00	0.00	0.00
25XX Support Services - Business	65,399.06	4,113.87	61,285.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,827.20	73,827.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,317.92	67,317.92	0.00	0.00	0.00	0.00
31XX Food Services	226,118.53	85,236.39	0.00	71,876.49	0.00	0.00
33XX Community Services	1,325.00	1,325.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,195.99	2,195.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,647.47	7,647.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	85,592.00	0.00	0.00	85,592.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,364.00	3,364.00	0.00	0.00	0.00	0.00
Totals	1,396,107.03	1,094,678.34	74,954.55	157,468.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,396,107.03					

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 FY2026-27 Using FY25 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	469,656.69	463,623.69	0.00	6,033.00	0.00	0.00
21XX Support Services - Students	19,658.58	19,658.58	0.00	0.00	0.00	0.00
222X Educational Media Services	6,390.12	6,390.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,165.44	94,165.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,408.83	16,408.83	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	12,208.51	0.00	12,208.51	0.00	0.00	0.00
25XX Support Services - Business	58,155.93	4,113.87	54,042.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,230.88	168,230.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,246.16	52,246.16	0.00	0.00	0.00	0.00
31XX Food Services	4,451.56	0.00	0.00	0.00	0.00	0.00
33XX Community Services	1,057.19	1,057.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,679.06	10,679.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,819.12	12,819.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	30,081.00	81.00	0.00	30,000.00	0.00	0.00
Totals	956,209.07	849,473.94	66,250.57	36,033.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	956,209.07					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0894 Power Elem	Indirect/Direct	74,954.55 / 1,094,678.34	6.85%		
LE 0895 Power H S	Indirect/Direct	66,250.57 / 849,473.94	7.80%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0894 Power Elem	0.0644	0.0633	0.0575	0.0577	6.85%
0895 Power H S	0.0644	0.0633	0.0575	0.0577	7.80%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0894 Power Elem	0.0644	0.0633	0.0575	0.0577	
0895 Power H S	0.0644	0.0633	0.0575	0.0577	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0894 Power Elem	0.0644	0.0633	0.0575	0.0577	
0895 Power H S	0.0644	0.0633	0.0575	0.0577	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0894 Power Elem	5.92%	
0895 Power H S	6.10%	

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

		2027	SS Reclaasified Rate
0948 Power Public Schools	**Your Preliminary Rate by School System (SS) is:**	**6.01%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	198,668.36	198,668.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	186.26	186.26	0.00	0.00	0.00	0.00
222X Educational Media Services	150.00	150.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	420.00	420.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,452.43	1,988.44	30,463.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,760.38	39,760.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,331.45	10,331.45	0.00	0.00	0.00	0.00
31XX Food Services	59,884.87	23,715.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	74,399.40	0.00	0.00	74,399.40	0.00	0.00
Totals	416,253.15	275,220.75	30,463.99	74,399.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	416,253.15					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0896 Golden Ridge Elem	Indirect/Direct	30,463.99 / 275,220.75	11.07%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0896 Golden Ridge Elem	0.0446	0.0412	0.0406	0.0482	11.07%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0896 Golden Ridge Elem	0.0000	0.0412	0.0406	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0896 Golden Ridge Elem	0.0446	0.0412	0.0406	0.0482	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0896 Golden Ridge Elem	5.42%	

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

		2027	SS Reclaasified Rate
0949 Golden Ridge Elementary	**Your Preliminary Rate by School System (SS) is:**	**5.42%**	
	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.

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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 FY2026-27 Using FY25 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	150,578.59	150,578.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,322.65	6,322.65	0.00	0.00	0.00	0.00
222X Educational Media Services	715.00	715.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,636.54	10,176.66	40,459.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,701.07	6,701.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165.90	165.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,547.73	0.00	0.00	2,547.73	0.00	0.00
Totals	217,667.48	174,659.87	40,459.88	2,547.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	217,667.48					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0898 Pendroy Elem	Indirect/Direct	40,459.88 / 174,659.87	23.16%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0898 Pendroy Elem	0.1411	0.1002	0.1310	0.1370	23.16%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0898 Pendroy Elem	0.1411	0.1002	0.1310	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0898 Pendroy Elem	0.1411	0.1002	0.1310	0.1370	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0898 Pendroy Elem	14.08%	

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

		2027	SS Reclaasified Rate
0951 Pendroy Elementary	**Your Preliminary Rate by School System (SS) is:**	**14.08%**	
	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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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	572,590.66	572,590.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,016.96	8,016.96	0.00	0.00	0.00	0.00
222X Educational Media Services	16,548.67	16,548.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,683.48	61,683.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,616.77	32,616.77	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	850.00	0.00	850.00	0.00	0.00	0.00
25XX Support Services - Business	76,722.28	3,837.26	72,885.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,725.62	135,725.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,107.43	78,107.43	0.00	0.00	0.00	0.00
31XX Food Services	78,784.94	49,270.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,061.37	2,061.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	20,945.02	0.00	0.00	20,945.02	0.00	0.00
Totals	1,084,653.20	960,458.81	73,735.02	20,945.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,084,653.20					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0900 Greenfield Elem	Indirect/Direct	73,735.02 / 960,458.81	7.68%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0900 Greenfield Elem	0.0283	0.0275	0.0294	0.0328	7.68%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0900 Greenfield Elem	0.0283	0.0275	0.0294	0.0328	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0900 Greenfield Elem	3.70%	

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

		2027	SS Reclaasified Rate
0953 Greenfield 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.

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,209,682.92	1,209,682.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,084.90	4,084.90	0.00	0.00	0.00	0.00
222X Educational Media Services	66,849.96	66,849.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	235,120.67	235,120.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,264.30	79,264.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,216.27	11,014.60	87,201.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	429,351.54	423,302.54	0.00	6,049.00	0.00	0.00
27XX Student Transportation Services	172,029.73	99,384.73	0.00	72,645.00	0.00	0.00
31XX Food Services	128,757.59	52,567.99	0.00	0.00	0.00	0.00
33XX Community Services	151,324.01	151,324.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,894.47	17,894.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,396.28	17,396.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	58,542.00	0.00	0.00	58,542.00	0.00	0.00
Totals	2,668,514.64	2,367,887.37	87,201.67	137,236.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,668,514.64					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1235 Dutton/Brady K-12 Schools	Indirect/Direct	87,201.67 / 2,367,887.37	3.68%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1235 Dutton/Brady K-12 Schools	0.0255	0.0275	0.0256	0.0263	3.68%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1235 Dutton/Brady K-12 Schools	0.0255	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1235 Dutton/Brady K-12 Schools	0.0255	0.0275	0.0256	0.0263	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1235 Dutton/Brady K-12 Schools	2.69%	

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

		2027	SS Reclaasified Rate
1072 Dutton/Brady K-12 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,692,239.46	1,692,239.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,203.22	45,203.22	0.00	0.00	0.00	0.00
222X Educational Media Services	74,246.81	74,246.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,445.15	143,445.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	162,364.86	162,364.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	14,336.34	0.00	14,336.34	0.00	0.00	0.00
25XX Support Services - Business	103,901.43	11,932.97	91,968.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	279,617.14	279,617.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	355,259.36	209,259.36	0.00	146,000.00	0.00	0.00
31XX Food Services	155,992.21	115,419.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,167.31	18,167.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,295.19	117,295.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,772.43	0.00	0.00	78,772.43	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	44,997.24	0.00	0.00	44,997.24	0.00	0.00
9999 Undistributed	787.76	787.76	0.00	0.00	0.00	0.00
Totals	3,286,625.91	2,869,978.75	106,304.80	269,769.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,286,625.91					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0903 Sunburst K-12 Schools	Indirect/Direct	106,304.80 / 2,869,978.75	3.70%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0903 Sunburst K-12 Schools	0.0205	0.0204	0.0198	0.0245	3.70%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0903 Sunburst K-12 Schools	0.0205	0.0204	0.0198	0.0245	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0903 Sunburst K-12 Schools	2.32%	

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

		2027	SS Reclaasified Rate
0955 Sunburst K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.32%**	
	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 FY2026-27 Using FY25 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	2,701,812.42	2,701,812.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	62,402.99	62,402.99	0.00	0.00	0.00	0.00
222X Educational Media Services	132,380.41	132,380.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	168,121.63	168,121.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	260,255.37	260,255.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,224.87	2,693.47	71,531.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	544,919.16	457,164.47	0.00	87,754.69	0.00	0.00
27XX Student Transportation Services	246,532.39	173,396.58	0.00	73,135.81	0.00	0.00
34XX Extracurricular - Activities	53,657.64	53,657.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,215.41	99,215.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	43,048.20	0.00	0.00	43,048.20	0.00	0.00
Totals	4,386,570.49	4,111,100.39	71,531.40	203,938.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,386,570.49					

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 FY2026-27 Using FY25 Expenditures

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	1,391,127.09	1,391,127.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,861.65	3,861.65	0.00	0.00	0.00	0.00
222X Educational Media Services	80,509.13	80,509.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,296.87	187,296.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,623.80	99,623.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,825.32	2,693.47	30,131.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	688,562.36	688,562.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,553.96	110,053.96	0.00	66,500.00	0.00	0.00
31XX Food Services	497,141.71	155,141.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,040.21	53,040.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	197,780.97	197,780.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	21,659.90	0.00	0.00	21,659.90	0.00	0.00
Totals	3,429,982.97	2,969,690.94	30,131.85	88,159.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,429,982.97					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0910 Shelby Elem	Indirect/Direct	71,531.40 / 4,111,100.39	1.74%		
LE 0911 Shelby H S	Indirect/Direct	30,131.85 / 2,969,690.94	1.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0910 Shelby Elem	0.0101	0.0096	0.0096	0.0111	1.74%
0911 Shelby H S	0.0101	0.0096	0.0096	0.0111	1.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0910 Shelby Elem	0.0000	0.0000	0.0096	0.0000	
0911 Shelby H S	0.0000	0.0000	0.0096	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0910 Shelby Elem	0.0101	0.0096	0.0096	0.0111	
0911 Shelby H S	0.0101	0.0096	0.0096	0.0111	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0910 Shelby Elem	1.10%	
0911 Shelby H S	0.96%	

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

		2027	SS Reclaasified Rate
0962 Shelby Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.03%**	
	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 FY2026-27 Using FY25 Expenditures

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	947,911.96	947,911.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,237.58	4,237.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	57.80	57.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,957.12	153,957.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,975.40	67,975.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,612.84	281.74	68,331.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	267,619.71	247,677.85	0.00	19,941.86	0.00	0.00
27XX Student Transportation Services	109,590.68	109,590.68	0.00	0.00	0.00	0.00
31XX Food Services	109,591.46	29,742.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,208.27	32,208.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,740.37	9,740.37	0.00	0.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	18,348.88	0.00	0.00	0.00	18,348.88	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	20,576.28	0.00	0.00	20,576.28	0.00	0.00
Totals	1,810,428.35	1,603,381.60	68,331.10	40,518.14	18,348.88	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,810,428.35					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0923 Hysham K-12 Schools	Indirect/Direct	68,331.10 / 1,603,381.60	4.26%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0923 Hysham K-12 Schools	0.0252	0.0250	0.0257	0.0257	4.26%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0923 Hysham K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0923 Hysham K-12 Schools	0.0252	0.0250	0.0257	0.0257	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0923 Hysham K-12 Schools	2.74%	

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

		2027	SS Reclaasified Rate
0973 Hysham K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**2.74%**	
	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.

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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 FY2026-27 Using FY25 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	5,335,207.66	5,335,207.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	347,585.27	347,585.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,336.94	12,336.94	0.00	0.00	0.00	0.00
222X Educational Media Services	272,205.74	272,205.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	242,671.94	242,671.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	618,297.50	618,297.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	228,857.73	31,770.72	197,087.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,231,591.46	1,231,591.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	886,020.27	480,665.27	0.00	405,355.00	0.00	0.00
31XX Food Services	670,977.22	294,604.25	0.00	2,794.00	0.00	0.00
34XX Extracurricular - Activities	69,958.98	69,958.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	347,399.67	347,399.67	0.00	0.00	0.00	0.00
Totals	10,263,110.38	9,284,295.40	197,087.01	408,149.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	10,263,110.38					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0926 Glasgow K-12 Schools	Indirect/Direct	197,087.01 / 9,284,295.40	2.12%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0926 Glasgow K-12 Schools	0.0150	0.0162	0.0160	0.0165	2.12%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0926 Glasgow K-12 Schools	0.0161	0.0174	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0926 Glasgow K-12 Schools	0.0161	0.0174	0.0160	0.0165	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0926 Glasgow K-12 Schools	1.66%	

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

		2027	SS Reclaasified Rate
0975 Glasgow K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**1.66%**	
	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.

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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 FY2026-27 Using FY25 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	1,235,070.54	1,235,070.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	889.31	889.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	740.25	740.25	0.00	0.00	0.00	0.00
222X Educational Media Services	28,129.23	28,129.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	184,360.21	174,798.21	0.00	9,562.00	0.00	0.00
24XX Support Services - School Administration	126,970.59	126,970.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	109,270.26	0.00	109,270.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	449,811.57	444,826.69	0.00	4,984.88	0.00	0.00
27XX Student Transportation Services	28,846.44	28,846.44	0.00	0.00	0.00	0.00
31XX Food Services	210,074.24	78,530.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,093.78	11,093.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,890.57	18,890.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,551,026.81	0.00	0.00	1,551,026.81	0.00	0.00
Totals	3,955,173.80	2,148,785.76	109,270.26	1,565,573.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,955,173.80					

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 FY2026-27 Using FY25 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	425,491.24	425,491.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317.25	317.25	0.00	0.00	0.00	0.00
222X Educational Media Services	3,984.32	3,984.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	286,207.84	282,109.84	0.00	4,098.00	0.00	0.00
24XX Support Services - School Administration	77,747.33	77,747.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,093.38	0.00	87,093.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,831.49	223,695.12	0.00	2,136.37	0.00	0.00
27XX Student Transportation Services	14,549.38	14,549.38	0.00	0.00	0.00	0.00
31XX Food Services	91,410.56	89,051.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,717.10	3,717.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	172,697.91	172,697.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,640.01	0.00	0.00	14,640.01	0.00	0.00
Totals	1,403,687.81	1,293,360.67	87,093.38	20,874.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,403,687.81					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0927 Frazer Elem	Indirect/Direct	109,270.26 / 2,148,785.76	5.09%		
LE 0928 Frazer H S	Indirect/Direct	87,093.38 / 1,293,360.67	6.73%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0927 Frazer Elem	0.0012	0.0050	0.0085	0.0089	5.09%
0928 Frazer H S	0.0012	0.0050	0.0085	0.0089	6.73%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0927 Frazer Elem	0.0012	0.0000	0.0085	0.0000	
0928 Frazer H S	0.0012	0.0000	0.0085	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0927 Frazer Elem	0.0012	0.0050	0.0085	0.0089	
0928 Frazer H S	0.0012	0.0050	0.0085	0.0089	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0927 Frazer Elem	1.42%	
0928 Frazer H S	1.73%	

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

		2027	SS Reclaasified Rate
0976 Frazer Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.58%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	531,201.29	531,201.29	0.00	0.00	0.00	0.00
222X Educational Media Services	20,288.93	20,288.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,904.71	108,904.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,147.66	12,680.71	37,466.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,551.94	97,551.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	145,801.86	73,065.74	0.00	72,736.12	0.00	0.00
31XX Food Services	143,316.34	80,285.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,522.58	1,522.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	498.65	498.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,871.46	0.00	0.00	1,871.46	0.00	0.00
Totals	1,101,105.42	926,000.52	37,466.95	74,607.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,101,105.42					

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 FY2026-27 Using FY25 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	302,665.41	302,665.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,586.80	19,586.80	0.00	0.00	0.00	0.00
222X Educational Media Services	12,173.15	12,173.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,492.13	72,492.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,974.21	12,676.71	29,297.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	75,827.59	75,827.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,548.48	47,812.36	0.00	72,736.12	0.00	0.00
31XX Food Services	23,905.08	17,110.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,025.08	21,025.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,458.66	53,458.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	709.40	0.00	0.00	709.40	0.00	0.00
Totals	744,365.99	634,828.58	29,297.50	73,445.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	744,365.99					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0932 Hinsdale Elem	Indirect/Direct	37,466.95 / 926,000.52	4.05%		
LE 0933 Hinsdale H S	Indirect/Direct	29,297.50 / 634,828.58	4.62%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0932 Hinsdale Elem	0.0144	0.0171	0.0157	0.0229	4.05%
0933 Hinsdale H S	0.0144	0.0171	0.0157	0.0229	4.62%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0932 Hinsdale Elem	0.0144	0.0000	0.0157	0.0000	
0933 Hinsdale H S	0.0144	0.0000	0.0157	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0932 Hinsdale Elem	0.0144	0.0171	0.0157	0.0229	
0933 Hinsdale H S	0.0144	0.0171	0.0157	0.0229	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0932 Hinsdale Elem	2.10%	
0933 Hinsdale H S	2.21%	

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

		2027	SS Reclaasified Rate
0980 Hinsdale Public 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		

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	521,754.29	521,754.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,146.70	1,146.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,319.00	3,319.00	0.00	0.00	0.00	0.00
222X Educational Media Services	24,671.32	24,671.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	209,231.37	209,231.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,505.35	27,505.35	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,956.37	0.00	1,956.37	0.00	0.00	0.00
25XX Support Services - Business	82,266.97	11,438.91	70,828.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,726.40	268,726.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,666.34	68,666.34	0.00	0.00	0.00	0.00
31XX Food Services	90,740.63	58,219.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,803.09	8,803.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,776.55	7,776.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,898.50	0.00	0.00	25,898.50	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	698.81	0.00	0.00	698.81	0.00	0.00
Totals	1,343,161.69	1,211,258.55	72,784.43	26,597.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,343,161.69					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0935 Opheim K-12 Schools	Indirect/Direct	72,784.43 / 1,211,258.55	6.01%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0935 Opheim K-12 Schools	0.0474	0.0464	0.0481	0.0451	6.01%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0935 Opheim K-12 Schools	0.0474	0.0464	0.0481	0.0451	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0935 Opheim K-12 Schools	4.69%	

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

		2027	SS Reclaasified Rate
0981 Opheim K-12 Schools	**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 FY2026-27 Using FY25 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	959,995.72	959,995.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,589.47	28,589.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,618.00	4,618.00	0.00	0.00	0.00	0.00
222X Educational Media Services	53,070.45	53,070.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	146,589.49	146,589.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,520.96	40,520.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,675.62	12,596.41	71,079.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	380,591.70	310,071.10	0.00	70,520.60	0.00	0.00
27XX Student Transportation Services	74,669.52	74,669.52	0.00	0.00	0.00	0.00
31XX Food Services	105,069.52	45,396.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,870.37	18,870.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,050.73	66,050.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	88,200.00	0.00	0.00	88,200.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	1,851.84	0.00	0.00	1,851.84	0.00	0.00
Totals	2,052,363.39	1,761,038.98	71,079.21	160,572.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,052,363.39					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0937 Nashua K-12 Schools	Indirect/Direct	71,079.21 / 1,761,038.98	4.04%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0937 Nashua K-12 Schools	0.0293	0.0318	0.0309	0.0300	4.04%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0937 Nashua K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0937 Nashua K-12 Schools	0.0293	0.0318	0.0309	0.0300	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0937 Nashua K-12 Schools	3.09%	

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

		2027	SS Reclaasified Rate
0982 Nashua K-12 Schools	**Your Preliminary Rate by School System (SS) is:**	**3.09%**	
	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.

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 FY2026-27 Using FY25 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	468,056.91	468,056.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,857.57	78,857.57	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,456.65	49,456.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,205.91	90,205.91	0.00	0.00	0.00	0.00
31XX Food Services	60,587.67	21,353.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,146.79	5,146.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	873.51	0.00	0.00	873.51	0.00	0.00
Totals	753,185.01	713,077.08	0.00	873.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	753,185.01					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0941 Lustre Elem	Indirect/Direct	0.00 / 713,077.08	0.00%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0941 Lustre Elem	0.00%	

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

		2027	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 FY2026-27 Using FY25 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	2,478,868.50	2,478,868.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	119,672.68	119,672.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,618.58	16,618.58	0.00	0.00	0.00	0.00
222X Educational Media Services	124,461.27	124,461.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	330,479.18	330,479.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	314,864.07	314,864.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,625.75	25,748.83	75,876.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	438,799.72	385,799.72	0.00	53,000.00	0.00	0.00
27XX Student Transportation Services	468,962.32	203,638.31	0.00	265,324.01	0.00	0.00
31XX Food Services	349,796.60	169,695.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,732.99	1,732.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	69,242.04	69,242.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,005.73	116,005.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,844.82	0.00	0.00	18,844.82	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,605.56	0.00	0.00	19,605.56	0.00	0.00
Totals	4,969,579.81	4,356,827.60	75,876.92	356,774.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,969,579.81					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0946 Harlowton K-12	Indirect/Direct	75,876.92 / 4,356,827.60	1.74%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0946 Harlowton K-12	0.0155	0.0150	0.0151	0.0145	1.74%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0946 Harlowton K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0946 Harlowton K-12	0.0155	0.0150	0.0151	0.0145	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0946 Harlowton K-12	1.47%	

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

		2027	SS Reclaasified Rate
0990 Harlowton Public 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 FY2026-27 Using FY25 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	329,227.65	329,227.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,295.15	64,295.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	76,826.00	17,629.04	59,196.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,029.36	58,029.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,028.59	17,028.59	0.00	0.00	0.00	0.00
31XX Food Services	56,183.94	20,919.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,339.09	1,339.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	15,694.44	0.00	0.00	15,694.44	0.00	0.00
Totals	618,624.22	508,468.30	59,196.96	15,694.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	618,624.22					

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	176,075.54	176,075.54	0.00	0.00	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 FY2026-27 Using FY25 Expenditures

23XX Support Services - General Administration	53,447.02	53,447.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,332.84	0.00	60,332.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	86,667.37	86,667.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,922.79	9,922.79	0.00	0.00	0.00	0.00
31XX Food Services	21,289.46	21,107.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,286.95	2,286.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,395.48	4,395.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	83,194.44	0.00	0.00	83,194.44	0.00	0.00
Totals	497,611.89	353,902.37	60,332.84	83,194.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	497,611.89					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0948 Judith Gap Elem	Indirect/Direct	59,196.96 / 508,468.30	11.64%		
LE 0949 Judith Gap H S	Indirect/Direct	60,332.84 / 353,902.37	17.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0948 Judith Gap Elem	0.0949	0.0958	0.1075	0.1077	11.64%
0949 Judith Gap H S	0.0949	0.0958	0.1075	0.1077	17.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
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	2023	2024	2025	2026	2027
0948 Judith Gap Elem	0.0949	0.0958	0.1075	0.1077	
0949 Judith Gap H S	0.0949	0.0958	0.1075	0.1077	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0948 Judith Gap Elem	9.92%	
0949 Judith Gap H S	10.95%	

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

		2027	SS Reclaasified Rate
0992 Judith Gap Public Schools	**Your Preliminary Rate by School System (SS) is:**	**10.44%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	1,977,820.69	1,977,820.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,216.04	6,216.04	0.00	0.00	0.00	0.00
222X Educational Media Services	59,401.30	59,401.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	395,565.76	395,565.76	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,248.85	0.00	5,248.85	0.00	0.00	0.00
25XX Support Services - Business	169,003.83	48,258.52	120,745.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	371,329.95	371,329.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,050.52	121,650.52	0.00	64,400.00	0.00	0.00
31XX Food Services	175,115.56	93,077.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,654.36	27,654.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,014.09	94,014.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	7,438.80	0.00	0.00	7,438.80	0.00	0.00
Totals	3,474,859.75	3,194,988.43	125,994.16	71,838.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,474,859.75					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0964 Wibaux K-12 Schools	Indirect/Direct	125,994.16 / 3,194,988.43	3.94%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0964 Wibaux K-12 Schools	0.0240	0.0238	0.0234	0.0259	3.94%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0964 Wibaux K-12 Schools	0.0240	0.0238	0.0234	0.0259	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0964 Wibaux K-12 Schools	0.0240	0.0238	0.0234	0.0259	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0964 Wibaux K-12 Schools	2.59%	

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

		2027	SS Reclaasified Rate
0997 Wibaux 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 FY2026-27 Using FY25 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	84,850,053.57	84,848,134.07	0.00	1,919.50	0.00	0.00
21XX Support Services - Students	12,245,568.89	12,245,568.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,685,934.02	3,685,934.02	0.00	0.00	0.00	0.00
222X Educational Media Services	5,243,614.83	5,243,614.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,346,510.11	2,346,510.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,069,821.74	9,069,821.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,523,445.34	2,364.37	2,489,776.39	31,304.58	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,836,816.02	9,725,669.22	0.00	111,146.80	0.00	0.00
27XX Student Transportation Services	6,820,361.54	6,820,361.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,370.03	4,370.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	840,513.34	840,513.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	71,573.36	0.00	0.00	71,573.36	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	439,188.93	414,436.50	0.00	24,752.43	0.00	0.00
Totals	137,977,771.72	135,247,298.66	2,489,776.39	240,696.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	137,977,771.72					

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 FY2026-27 Using FY25 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	38,395,002.15	38,314,983.45	0.00	80,018.70	0.00	0.00
21XX Support Services - Students	3,924,574.73	3,806,226.73	0.00	118,348.00	0.00	0.00
221X Improvement of Instruction Services	1,380,490.31	1,380,490.31	0.00	0.00	0.00	0.00
222X Educational Media Services	2,330,714.98	2,330,714.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,181,352.52	1,181,352.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,725,042.20	5,725,042.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	857,922.46	0.00	857,922.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,847,584.15	5,780,016.61	0.00	67,567.54	0.00	0.00
27XX Student Transportation Services	3,162,676.59	3,162,676.59	0.00	0.00	0.00	0.00
31XX Food Services	7,323,317.99	12,577.96	0.00	113,046.10	0.00	0.00
32XX Enterprise Services	36,014.13	36,014.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,750.00	6,750.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,246,287.61	2,246,287.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	740,804.54	0.00	0.00	740,804.54	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	12,968.00	12,968.00	0.00	0.00	0.00	0.00
Totals	73,171,502.36	63,996,101.09	857,922.46	1,119,784.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	73,171,502.36					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0965 Billings Elem	Indirect/Direct	2,489,776.39 / 135,247,298.66	1.84%		
LE 0966 Billings H S	Indirect/Direct	857,922.46 / 63,996,101.09	1.34%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0965 Billings Elem	0.0406	0.0407	0.0407	0.0416	1.84%
0966 Billings H S	0.0406	0.0407	0.0407	0.0416	1.34%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0965 Billings Elem	0.0497	0.0496	0.0533	0.0524	
0966 Billings H S	0.0497	0.0496	0.0533	0.0524	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0965 Billings Elem	0.0497	0.0496	0.0533	0.0524	
0966 Billings H S	0.0497	0.0496	0.0533	0.0524	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0965 Billings Elem	4.24%	
0966 Billings H S	4.15%	

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

		2027	SS Reclaasified Rate
1007 Billings Public Schools	**Your Preliminary Rate by School System (SS) is:**	**4.20%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	10,808,090.06	10,808,090.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,394,635.56	1,394,635.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,057.55	16,057.55	0.00	0.00	0.00	0.00
222X Educational Media Services	1,167,122.71	1,167,122.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	415,780.53	415,780.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,427,694.60	1,427,694.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	230,950.76	0.00	230,950.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,056,070.99	2,056,070.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,040,798.83	1,040,798.83	0.00	0.00	0.00	0.00
31XX Food Services	991,071.39	4,725.02	0.00	0.00	0.00	0.00
33XX Community Services	16,506.12	16,506.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	192,715.46	192,715.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	722,034.57	722,034.57	0.00	0.00	0.00	0.00
Totals	20,479,529.13	19,262,232.00	230,950.76	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	20,479,529.13					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1241 Lockwood K-12	Indirect/Direct	230,950.76 / 19,262,232.00	1.20%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1241 Lockwood K-12	0.0148	0.0145	0.0144	0.0138	1.20%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1241 Lockwood K-12	0.0148	0.0145	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1241 Lockwood K-12	0.0148	0.0145	0.0144	0.0138	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1241 Lockwood K-12	1.32%	

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

		2027	SS Reclaasified Rate
1008 Lockwood Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.32%**	
	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 FY2026-27 Using FY25 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	965,744.44	965,744.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,000.00	28,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78,766.14	78,766.14	0.00	0.00	0.00	0.00
222X Educational Media Services	72,629.34	72,629.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	241,311.49	241,311.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,598.94	31,598.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,164.75	0.00	26,164.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,033.45	137,033.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,251.27	45,251.27	0.00	0.00	0.00	0.00
31XX Food Services	100,339.19	45,017.84	0.00	0.00	0.00	0.00
33XX Community Services	1,269.20	1,269.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,176.30	16,176.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,999.00	0.00	0.00	4,999.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,731.51	0.00	0.00	6,731.51	0.00	0.00
Totals	1,756,015.02	1,662,798.41	26,164.75	11,730.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,756,015.02					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0968 Blue Creek Elem	Indirect/Direct	26,164.75 / 1,662,798.41	1.57%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0968 Blue Creek Elem	0.0126	0.0124	0.0122	0.0127	1.57%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0968 Blue Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0968 Blue Creek Elem	0.0126	0.0124	0.0122	0.0127	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0968 Blue Creek Elem	1.25%	

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

		2027	SS Reclaasified Rate
1009 Blue Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**1.25%**	
	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 FY2026-27 Using FY25 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	1,134,170.08	1,134,170.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	113,201.52	113,201.52	0.00	0.00	0.00	0.00
222X Educational Media Services	142,177.77	142,177.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	291,982.53	291,982.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	209,360.97	5,273.38	204,087.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	393,581.13	393,581.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	190,815.55	190,815.55	0.00	0.00	0.00	0.00
31XX Food Services	174,687.45	100,656.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,413.74	4,413.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	40,055.67	0.00	0.00	40,055.67	0.00	0.00
Totals	2,694,446.41	2,376,271.78	204,087.59	40,055.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,694,446.41					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0969 Canyon Creek Elem	Indirect/Direct	204,087.59 / 2,376,271.78	8.59%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0969 Canyon Creek Elem	0.0659	0.0689	0.0653	0.0647	8.59%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0969 Canyon Creek Elem	0.0659	0.0689	0.0653	0.0647	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0969 Canyon Creek Elem	0.0659	0.0689	0.0653	0.0647	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0969 Canyon Creek Elem	6.66%	

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

		2027	SS Reclaasified Rate
1010 Canyon Creek Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.66%**	
	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 FY2026-27 Using FY25 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	8,140,485.14	8,140,485.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	595,597.80	595,597.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	205,801.07	205,801.07	0.00	0.00	0.00	0.00
222X Educational Media Services	345,921.93	345,921.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	307,898.22	307,898.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	927,787.77	927,787.77	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	499,469.07	0.00	499,469.07	0.00	0.00	0.00
25XX Support Services - Business	252,577.30	9,758.47	242,818.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,445,986.99	1,445,986.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,013,134.90	719,512.32	0.00	293,622.58	0.00	0.00
31XX Food Services	813,842.56	361,037.70	0.00	0.00	0.00	0.00
33XX Community Services	15,799.49	15,799.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,913.16	2,913.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	125,003.29	125,003.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	107,037.92	0.00	0.00	107,037.92	0.00	0.00
9999 Undistributed	51,913.27	51,913.27	0.00	0.00	0.00	0.00
Totals	14,851,169.88	13,255,416.62	742,287.90	400,660.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	14,851,169.88					

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 FY2026-27 Using FY25 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	3,628,339.04	3,619,641.04	0.00	8,698.00	0.00	0.00
21XX Support Services - Students	256,230.35	256,230.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	99,850.83	99,850.83	0.00	0.00	0.00	0.00
222X Educational Media Services	133,208.40	133,208.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	251,673.93	251,673.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	402,588.95	402,588.95	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	310,093.60	0.00	310,093.60	0.00	0.00	0.00
25XX Support Services - Business	149,890.73	5,003.59	144,887.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	841,511.60	841,511.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	585,491.43	440,871.36	0.00	144,620.07	0.00	0.00
31XX Food Services	48,978.79	48,978.79	0.00	0.00	0.00	0.00
33XX Community Services	9,526.44	9,526.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	103,258.11	85,915.12	0.00	17,342.99	0.00	0.00
35XX Extracurricular - Athletics	385,646.18	385,646.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	19,431.75	0.00	0.00	19,431.75	0.00	0.00
9999 Undistributed	5,603.00	5,603.00	0.00	0.00	0.00	0.00
Totals	7,231,323.13	6,586,249.58	454,980.74	190,092.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	7,231,323.13					

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 FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0970 Laurel Elem	Indirect/Direct	742,287.90 / 13,255,416.62	5.60%		
LE 0971 Laurel H S	Indirect/Direct	454,980.74 / 6,586,249.58	6.91%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0970 Laurel Elem	0.0265	0.0273	0.0295	0.0295	5.60%
0971 Laurel H S	0.0265	0.0273	0.0295	0.0295	6.91%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0970 Laurel Elem	0.0265	0.0273	0.0295	0.0000	
0971 Laurel H S	0.0265	0.0273	0.0295	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0970 Laurel Elem	0.0265	0.0273	0.0295	0.0295	
0971 Laurel H S	0.0265	0.0273	0.0295	0.0295	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0970 Laurel Elem	3.21%	
0971 Laurel H S	3.46%	

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

		2027	SS Reclaasified Rate
1011 Laurel Public Schools	**Your Preliminary Rate by School System (SS) is:**	**3.34%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	3,346,325.18	3,346,325.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,668.98	11,668.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	220,280.65	220,280.65	0.00	0.00	0.00	0.00
222X Educational Media Services	191,444.13	191,444.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	206,161.80	206,161.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,914.10	339,914.10	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	131,860.93	0.00	131,860.93	0.00	0.00	0.00
25XX Support Services - Business	98,258.76	6,331.35	91,927.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	684,556.43	684,556.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	502,703.37	502,703.37	0.00	0.00	0.00	0.00
31XX Food Services	333,850.32	5,261.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,921.72	7,921.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,652.74	22,652.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	87,075.61	0.00	0.00	87,075.61	0.00	0.00
Totals	6,184,674.72	5,545,222.16	223,788.34	87,075.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,184,674.72					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0972 Elder Grove Elem	Indirect/Direct	223,788.34 / 5,545,222.16	4.04%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0972 Elder Grove Elem	0.0200	0.0253	0.0285	0.0227	4.04%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0972 Elder Grove Elem	0.0200	0.0253	0.0285	0.0227	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0972 Elder Grove Elem	0.0200	0.0253	0.0285	0.0227	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0972 Elder Grove Elem	2.60%	

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

		2027	SS Reclaasified Rate
1012 Elder Grove 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 FY2026-27 Using FY25 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	1,000,252.38	1,000,252.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,371.53	33,371.53	0.00	0.00	0.00	0.00
222X Educational Media Services	17,607.68	17,607.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,988.56	118,988.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,561.52	51,561.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,597.53	7,569.14	67,028.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	298,796.37	298,796.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	348,703.07	250,458.07	0.00	98,245.00	0.00	0.00
31XX Food Services	128,435.70	49,753.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,188.91	24,188.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,353.04	59,353.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	3,961.68	0.00	0.00	3,961.68	0.00	0.00
9999 Undistributed	47,016.00	47,016.00	0.00	0.00	0.00	0.00
Totals	2,206,833.97	1,958,916.26	67,028.39	102,206.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,206,833.97					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0975 Custer K-12 Schools	Indirect/Direct	67,028.39 / 1,958,916.26	3.42%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0975 Custer K-12 Schools	0.0280	0.0286	0.0287	0.0285	3.42%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0975 Custer K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0975 Custer K-12 Schools	0.0280	0.0286	0.0287	0.0285	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0975 Custer K-12 Schools	2.81%	

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

		2027	SS Reclaasified Rate
1014 Custer K-12 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		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to 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 FY2026-27 Using FY25 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	615,113.98	615,113.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,046.50	9,046.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,118.23	3,118.23	0.00	0.00	0.00	0.00
222X Educational Media Services	132.00	132.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,921.00	51,921.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,160.95	0.00	83,160.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,802.80	150,802.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,387.19	62,387.19	0.00	0.00	0.00	0.00
31XX Food Services	91,211.26	44,635.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	2,884.81	0.00	0.00	2,884.81	0.00	0.00
Totals	1,069,778.72	937,156.86	83,160.95	2,884.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,069,778.72					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0976 Morin Elem	Indirect/Direct	83,160.95 / 937,156.86	8.87%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0976 Morin Elem	0.0734	0.0722	0.0728	0.0735	8.87%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0976 Morin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0976 Morin Elem	0.0734	0.0722	0.0728	0.0735	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0976 Morin Elem	7.23%	

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

		2027	SS Reclaasified Rate
1015 Morin Elementary	**Your Preliminary Rate by School System (SS) is:**	**7.23%**	
	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 FY2026-27 Using FY25 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview 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	1,434,767.66	1,434,767.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	110,416.82	110,416.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,887.00	10,887.00	0.00	0.00	0.00	0.00
222X Educational Media Services	43,325.37	43,325.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227,191.72	227,191.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,689.48	40,689.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	119,353.11	15,362.36	103,990.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	421,177.14	372,155.36	0.00	49,021.78	0.00	0.00
27XX Student Transportation Services	196,815.80	196,815.80	0.00	0.00	0.00	0.00
31XX Food Services	212,685.05	76,582.34	0.00	0.00	0.00	0.00
33XX Community Services	17,207.37	10,707.37	0.00	6,500.00	0.00	0.00
34XX Extracurricular - Activities	23,567.17	23,567.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,846.15	40,846.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	6,993.29	0.00	0.00	6,993.29	0.00	0.00
Totals	2,905,923.13	2,603,314.60	103,990.75	62,515.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,905,923.13					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0979 Broadview K-12	Indirect/Direct	103,990.75 / 2,603,314.60	3.99%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0979 Broadview K-12	0.0313	0.0318	0.0324	0.0329	3.99%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0979 Broadview K-12	0.0313	0.0318	0.0324	0.0329	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0979 Broadview K-12	0.0313	0.0318	0.0324	0.0329	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0979 Broadview K-12	3.20%	

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

		2027	SS Reclaasified Rate
1017 Broadview 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.

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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 FY2026-27 Using FY25 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	2,476,109.57	2,476,109.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,680.37	31,680.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	110,676.27	110,676.27	0.00	0.00	0.00	0.00
222X Educational Media Services	55,985.07	55,985.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	370,526.85	370,526.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,084.03	101,084.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	149,795.07	15,985.49	133,809.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	388,344.66	388,344.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	150,650.00	150,650.00	0.00	0.00	0.00	0.00
31XX Food Services	265,746.74	110,809.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,775.38	29,775.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,150.00	0.00	0.00	25,150.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	190,931.24	0.00	0.00	190,931.24	0.00	0.00
Totals	4,346,455.25	3,841,627.04	133,809.58	216,081.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	4,346,455.25					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0981 Elysian Elem	Indirect/Direct	133,809.58 / 3,841,627.04	3.48%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0981 Elysian Elem	0.0276	0.0272	0.0263	0.0276	3.48%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0981 Elysian Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0981 Elysian Elem	0.0276	0.0272	0.0263	0.0276	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0981 Elysian Elem	2.73%	

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

		2027	SS Reclaasified Rate
1019 Elysian 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.

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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 FY2026-27 Using FY25 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	5,687,424.58	5,681,202.58	0.00	6,222.00	0.00	0.00
21XX Support Services - Students	1,048,483.00	1,048,483.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,374.00	24,374.00	0.00	0.00	0.00	0.00
222X Educational Media Services	198,096.00	198,096.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	199,770.26	199,770.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	622,434.00	622,434.00	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,478.00	0.00	5,478.00	0.00	0.00	0.00
25XX Support Services - Business	447,244.00	26,189.00	421,055.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,354,676.00	1,324,776.00	0.00	29,900.00	0.00	0.00
27XX Student Transportation Services	2,009,964.00	872,752.00	0.00	1,137,212.00	0.00	0.00
31XX Food Services	494,075.00	206,028.00	0.00	0.00	0.00	0.00
33XX Community Services	97,018.00	61,368.00	0.00	35,650.00	0.00	0.00
34XX Extracurricular - Activities	134,842.00	134,842.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	348,281.00	326,281.00	0.00	22,000.00	0.00	0.00
52XX Leases or Long Term Notes with Board of Investments	15,104.00	0.00	0.00	0.00	15,104.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	394,730.00	44,552.00	0.00	350,178.00	0.00	0.00
Totals	13,081,993.84	10,771,147.84	426,533.00	1,581,162.00	15,104.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	13,081,993.84					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0983 Huntley Project K-12 Schools	Indirect/Direct	426,533.00 / 10,771,147.84	3.96%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0983 Huntley Project K-12 Schools	0.0218	0.0225	0.0242	0.0239	3.96%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0983 Huntley Project K-12 Schools	0.0218	0.0225	0.0242	0.0239	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0983 Huntley Project K-12 Schools	0.0218	0.0225	0.0242	0.0239	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0983 Huntley Project K-12 Schools	2.51%	

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

		2027	SS Reclaasified Rate
1020 Huntley Project K-12 Schls	**Your Preliminary Rate by School System (SS) is:**	**2.51%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	3,390,459.55	3,390,459.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	335,325.94	335,325.94	0.00	0.00	0.00	0.00
222X Educational Media Services	65,891.53	65,891.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,655.09	60,655.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	289,307.92	289,307.92	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,901.88	0.00	3,901.88	0.00	0.00	0.00
25XX Support Services - Business	106,334.93	0.00	106,334.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	487,797.40	472,923.92	0.00	14,873.48	0.00	0.00
27XX Student Transportation Services	506,205.49	455,397.99	0.00	50,807.50	0.00	0.00
31XX Food Services	467,236.85	163,860.75	0.00	6,049.00	0.00	0.00
34XX Extracurricular - Activities	6,034.84	6,034.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,238.24	43,238.24	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	108,635.19	0.00	0.00	108,635.19	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	25,054.27	0.00	0.00	25,054.27	0.00	0.00
Totals	5,896,079.12	5,283,095.77	110,236.81	205,419.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	5,896,079.12					

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 FY2026-27 Using FY25 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	1,603,945.64	1,603,945.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	169,535.94	169,535.94	0.00	0.00	0.00	0.00
222X Educational Media Services	69,195.06	69,195.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,577.73	60,577.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	149,818.55	149,818.55	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	3,902.01	0.00	3,902.01	0.00	0.00	0.00
25XX Support Services - Business	100,123.68	0.00	100,123.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	404,874.20	404,874.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	412,378.41	361,570.91	0.00	50,807.50	0.00	0.00
31XX Food Services	10,585.45	8,447.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,649.14	25,649.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	138,877.64	138,877.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,166.81	0.00	0.00	60,166.81	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	186,730.05	0.00	0.00	186,730.05	0.00	0.00
Totals	3,396,360.31	2,992,492.76	104,025.69	297,704.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	3,396,360.31					

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

Line A

			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0985 Shepherd Elem	Indirect/Direct	110,236.81 / 5,283,095.77	2.09%		
LE 0986 Shepherd H S	Indirect/Direct	104,025.69 / 2,992,492.76	3.48%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0985 Shepherd Elem	0.0154	0.0163	0.0165	0.0173	2.09%
0986 Shepherd H S	0.0154	0.0163	0.0165	0.0173	3.48%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0985 Shepherd Elem	0.0154	0.0163	0.0165	0.0173	
0986 Shepherd H S	0.0154	0.0163	0.0165	0.0173	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0985 Shepherd Elem	0.0154	0.0163	0.0165	0.0173	
0986 Shepherd H S	0.0154	0.0163	0.0165	0.0173	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0985 Shepherd Elem	1.64%	
0986 Shepherd H S	1.91%	

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

		2027	SS Reclaasified Rate
1022 Shepherd Public Schools	**Your Preliminary Rate by School System (SS) is:**	**1.78%**	
	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 FY2026-27 Using FY25 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 FY2026-27 Using FY25 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	675,578.97	675,578.97	0.00	0.00	0.00	0.00
222X Educational Media Services	825.94	825.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,308.20	4,308.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,770.75	93,770.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,366.11	0.00	77,366.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	63,094.15	63,094.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	122,218.54	74,760.30	0.00	47,458.24	0.00	0.00
31XX Food Services	1,848.76	0.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	454.86	454.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	359.50	359.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	13,516.31	2,313.00	0.00	11,203.31	0.00	0.00
Totals	1,053,342.09	915,465.67	77,366.11	58,661.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	1,053,342.09					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0987 Pioneer Elem	Indirect/Direct	77,366.11 / 915,465.67	8.45%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0987 Pioneer Elem	0.0678	0.0653	0.0653	0.0652	8.45%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0987 Pioneer Elem	0.0678	0.0653	0.0653	0.0652	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0987 Pioneer Elem	0.0678	0.0653	0.0653	0.0652	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0987 Pioneer Elem	6.61%	

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

		2027	SS Reclaasified Rate
1023 Pioneer Elementary	**Your Preliminary Rate by School System (SS) is:**	**6.61%**	
	This same rate is applied to both EL and HS in the same SS		

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

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

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

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

Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 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	1,931,249.38	1,931,249.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,622.63	11,622.63	0.00	0.00	0.00	0.00
222X Educational Media Services	65,698.23	65,698.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,015.84	45,015.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,628.47	192,628.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,039.78	0.00	93,039.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,148.42	159,148.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	145,610.82	145,610.82	0.00	0.00	0.00	0.00
31XX Food Services	189,051.63	110,680.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,100.55	13,100.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	11,368.77	0.00	0.00	11,368.77	0.00	0.00
Totals	2,857,534.52	2,674,754.97	93,039.78	11,368.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	2,857,534.52					

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 FY2026-27 Using FY25 Expenditures

Line A			2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 0989 Independent Elem	Indirect/Direct	93,039.78 / 2,674,754.97	3.48%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0989 Independent Elem	0.0251	0.0252	0.0254	0.0258	3.48%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0989 Independent Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
0989 Independent Elem	0.0251	0.0252	0.0254	0.0258	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
0989 Independent Elem	2.59%	

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

		2027	SS Reclaasified Rate
1025 Independent Elementary	**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.

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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 FY2026-27 Using FY25 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	3,729,396.48	3,729,396.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,432,691.78	1,432,691.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	77,514.89	77,514.89	0.00	0.00	0.00	0.00
222X Educational Media Services	525.00	525.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	245,953.91	245,953.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,819.26	177,819.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	201,276.92	198,176.92	3,100.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,243.31	234,378.31	0.00	3,865.00	0.00	0.00
31XX Food Services	94,265.45	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts, Cooperatives or ESA	121,806.65	0.00	0.00	121,806.65	0.00	0.00
Totals	6,319,493.65	6,096,456.55	3,100.00	125,671.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Totals	6,319,493.65					

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 FY2026-27 Using FY25 Expenditures

Line A				2027 Calculated Rate	2027 Reclassified Rate*	Requested Reclassifed Rate**
LE 1196 Yellowstone Academy Elem	Indirect/Direct	3,100.00 / 6,096,456.55		0.05%		

Line B Preliminary Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1196 Yellowstone Academy Elem	0.0006	0.0006	0.0006	0.0006	0.05%

Line C Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1196 Yellowstone Academy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2023	2024	2025	2026	2027
1196 Yellowstone Academy Elem	0.0006	0.0006	0.0006	0.0006	

Line E Five Year Average with 5% Discount

LE	2027	LE Reclaasified Rate
1196 Yellowstone Academy Elem	0.06%	

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

		2027	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		

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Schedule A - Restricted Indirect Cost Rate
For FY2026-27 Using FY25 Expenditures

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