# Schedule A - Restricted Fixed Indirect Cost Rate

## For FY2013-14 Using FY12 Expenditures

MAEFAIRS
Montana Office of Public Instruction

**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: Other (F) |
|---|---|---|---|---|---|---|
| 1XXX Instruction | 3,559,458.59 | 3,559,458.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 216,559.20 | 216,559.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 127,069.07 | 127,069.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 307,664.09 | 307,664.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 318,305.52 | 318,305.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 122,136.31 | 676.25 | 121,460.06 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 507,822.18 | 498,921.18 | 0.00 | 8,901.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 457,096.43 | 317,996.43 | 0.00 | 139,100.00 | 0.00 | 0.00 |
| 31XX Food Services | 248,550.12 | 248,550.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 70,650.42 | 70,650.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 30,321.99 | 30,321.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 138,648.75 | 138,648.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 45,213.69 | 0.00 | 0.00 | 45,213.69 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 10,491.40 | 2,330.93 | 0.00 | 8,160.47 | 0.00 | 0.00 |
| **Totals** | 6,159,987.76 | 5,837,152.54 | 121,460.06 | 201,375.16 | 0.00 | 0.00 |
| **Direct Costs Reclassified Indirect Costs** | XXXXXXXXXX | | | XXXXXX | XXXXXXX | XXXX |
| **Direct or Indirect Costs Reclassified as Excluded** | XXXXXXXXXX | | | | | |
| **Adjusted Totals** | 6,159,987.76 | | | | | |

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

# Schedule A - Restricted Fixed Indirect Cost Rate

## For FY2013-14 Using FY12 Expenditures

MAEFAIRS
Montana Office of Public Instruction

### 04 Broadwater 1051 Townsend K-12 Schools

| Line A | | | | 2014 Calculated Rate | 2014 Reclassified Rate * | Requested Reclassified Rate ** |
|---|---|---|---|---|---|---|
| LE 0055 Townsend K-12 Schools | Indirect/Direct | 121,460.06 / | 5,837,152.54 | 2.08% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|
| | 0055 Townsend K-12 Schools | 0.0194 | 0.0179 | 0.0212 | 0.0209 | 2.08% |

| Line C Approved Indirect Cost Rates | LE | 2010 | 2011 | 2012 | 2013 | Reclassified Rate 2014 |
|---|---|---|---|---|---|---|
| | 0055 Townsend K-12 Schools | 0.0260 | 0.0102 | 0.0164 | 0.0209 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2010 | 2011 | 2012 | 2013 | |
|---|---|---|---|---|---|---|
| | 0055 Townsend K-12 Schools | 0.0260 | 0.0179 | 0.0212 | 0.0209 | |

| Line E Five Year Average with 5% Discount | LE | 2014 | LE Reclassified Rate |
|---|---|---|---|
| | 0055 Townsend K-12 Schools | 2.03% | |

| Line F Average of LE's contained under one School System Code (SS) | | | SS Reclassified Rate |
|---|---|---|---|
| 1051 Townsend K-12 Schools | **Your Preliminary Rate by School System (SS) is:** This same rate is applied to both EL and HS in the same SS. | 2.03% | |

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

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

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

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