



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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)	Debt Financing (E)	Other (F)
1XXX Instruction	4,419,540.29	4,419,540.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	791,250.49	791,250.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	201,588.13	201,588.13	0.00	0.00	0.00	0.00
222X Educational Media Services	107,153.46	107,153.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	173,910.27	173,910.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	513,440.19	511,340.19	0.00	2,100.00	0.00	0.00
25XX Support Services - Business	255,131.14	28,323.68	226,807.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	919,509.23	798,044.66	0.00	121,464.57	0.00	0.00
27XX Student Transportation Services	222,048.23	172,848.23	0.00	49,200.00	0.00	0.00
31XX Food Services	364,408.38	364,408.38	0.00	0.00	0.00	0.00
33XX Community Services	520.30	520.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,226.20	30,226.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	416,559.10	0.00	0.00	416,559.10	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,363.76	18,662.70	0.00	12,701.06	0.00	0.00
Totals	8,446,649.17	7,617,816.98	226,807.46	602,024.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,446,649.17					

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 Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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)	Debt Financing (E)	Other (F)
1XXX Instruction	1,504,870.60	1,504,870.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	200,328.96	200,328.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,616.27	32,616.27	0.00	0.00	0.00	0.00
222X Educational Media Services	72,230.45	72,230.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,085.98	118,085.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	340,842.79	332,542.79	0.00	8,300.00	0.00	0.00
25XX Support Services - Business	169,154.90	18,882.43	150,272.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	596,216.00	583,151.75	0.00	13,064.25	0.00	0.00
27XX Student Transportation Services	251,554.09	177,754.09	0.00	73,800.00	0.00	0.00
31XX Food Services	842.41	842.41	0.00	0.00	0.00	0.00
33XX Community Services	19,528.50	19,528.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,830.06	18,830.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	196,954.92	186,421.92	0.00	10,533.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	287,275.01	0.00	0.00	287,275.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,119.80	2,042.50	0.00	6,077.30	0.00	0.00
Totals	3,817,450.74	3,268,128.71	150,272.47	399,049.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,817,450.74					

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.



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12 Deer Lodge 0401 Anaconda Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0236 Anaconda Elem	Indirect/Direct	226,807.46 / 7,617,816.98	2.98%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0237 Anaconda H S	Indirect/Direct	150,272.47 / 3,268,128.71	4.60%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2010	2011	2012	2013	2014
		0236 Anaconda Elem	0.0361	0.0351	0.0346	0.0446	2.98%
		0237 Anaconda H S	0.0429	0.0479	0.0435	0.0446	4.60%
Line C Approved Indirect Cost Rates	LE		2010	2011	2012	2013	Reclassified Rate 2014
		0236 Anaconda Elem	0.0583	0.0384	0.0204	0.0461	<input style="width: 100px; height: 20px;" type="text"/>
		0237 Anaconda H S	0.0589	0.0634	0.0473	0.0461	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2010	2011	2012	2013	
		0236 Anaconda Elem	0.0583	0.0384	0.0346	0.0461	<input style="width: 100px; height: 20px;" type="text"/>
		0237 Anaconda H S	0.0589	0.0634	0.0473	0.0461	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
		0236 Anaconda Elem				3.94%	<input style="width: 100px; height: 20px;" type="text"/>
		0237 Anaconda H S				4.97%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
		0401 Anaconda Public Schools				4.46%	<input style="width: 100px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS.

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



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

12 Deer Lodge 0401 Anaconda Public Schools

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

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

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

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

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

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

Line F: Average together the results from Line E.

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