Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

MAEFAIRS
Montana Office of Public Instruction

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: Other (F)
1XXX	Instruction	1,087,154.86	616,052.86	0.00	471,102.00	0.00	0.00
21XX	Support Services - Students	7,242.74	7,242.74	0.00	0.00	0.00	0.00
221X	Improvement of Instruction Services	4,840.68	4,840.68	0.00	0.00	0.00	0.00
222X	Educational Media Services	12,752.59	12,752.59	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	161,506.28	161,506.28	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	16,852.82	16,852.82	0.00	0.00	0.00	0.00
25XX	Support Services - Business	37,646.67	1,731.26	35,915.41	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	170,160.04	170,160.04	0.00	0.00	0.00	0.00
27XX	Student Transportation Services	136,361.75	136,361.75	0.00	0.00	0.00	0.00
31XX	Food Services	125,422.93	125,422.93	0.00	0.00	0.00	0.00
34XX	Extracurricular - Activities	10,557.37	10,557.37	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	46,045.66	46,045.66	0.00	0.00	0.00	0.00
4XXX	Facilities Acquisition and Construction Services	580,454.20	0.00	0.00	580,454.20	0.00	0.00
52XX	Capital Leases or Long Term Notes with Board of Investments	13,368.63	0.00	0.00	0.00	13,368.63	0.00
62XX	Resources Transferred to Other School Districts or Cooperatives	2,426.62	0.00	0.00	2,426.62	0.00	0.00
9999	Undistributed	11,778.32	11,778.32	0.00	0.00	0.00	0.00
Totals		2,424,572.16	1,321,305.30	35,915.41	1,053,982.82	13,368.63	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXX					
Adjusted Totals		2,424,572.16					

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.

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Line A

			2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0642 Winnett K-12 Schools	Indirect/Direct	35,915.41 / 1,321,305.30	2.72%		

Line B Preliminary Indirect Cost Rates

LE	2010	2011	2012	2013	2014
0642 Winnett K-12 Schools	0.0234	0.0251	0.0229	0.0223	2.72%

Line C Approved Indirect Cost Rates

LE	2010	2011	2012	2013	Reclassified Rate 2014
0642 Winnett K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2010	2011	2012	2013	
0642 Winnett K-12 Schools	0.0234	0.0251	0.0229	0.0223	

Line E Five Year Average with 5% Discount

LE	2014	LE Reclassified Rate
0642 Winnett K-12 Schools	2.30%	

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

			SS Reclassified Rate
0743 Winnett 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.	2.30%	

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

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

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

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