



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	4,148,331.40	4,148,331.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	799,015.62	799,015.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	342,737.13	333,163.63	0.00	9,573.50	0.00	0.00
222X Educational Media Services	107,378.14	107,378.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	180,721.11	180,721.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	595,554.40	595,554.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	218,371.86	0.00	218,371.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	694,067.23	666,196.49	0.00	27,870.74	0.00	0.00
27XX Student Transportation Services	199,016.05	199,016.05	0.00	0.00	0.00	0.00
31XX Food Services	434,130.14	434,130.14	0.00	0.00	0.00	0.00
33XX Community Services	69.84	69.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,039.74	4,039.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,761.59	80,761.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	128,440.59	0.00	0.00	128,440.59	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,220.72	14,786.28	0.00	12,434.44	0.00	0.00
Totals	7,959,855.56	7,563,164.43	218,371.86	178,319.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,959,855.56					

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 Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	1,512,028.11	1,512,028.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	237,150.80	237,150.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,779.27	28,779.27	0.00	0.00	0.00	0.00
222X Educational Media Services	73,163.88	73,163.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,166.46	128,166.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	366,087.14	366,087.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	146,107.54	0.00	146,107.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	514,380.83	503,151.83	0.00	11,229.00	0.00	0.00
27XX Student Transportation Services	168,964.09	168,964.09	0.00	0.00	0.00	0.00
33XX Community Services	20,517.00	20,517.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,911.46	21,911.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	189,594.97	189,594.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	81,509.44	0.00	0.00	81,509.44	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,256.51	2,328.27	0.00	5,928.24	0.00	0.00
Totals	3,496,617.50	3,251,843.28	146,107.54	98,666.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,496,617.50					

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 Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

12 Deer Lodge 0401 Anaconda Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0236 Anaconda Elem	Indirect/Direct	218,371.86 / 7,563,164.43	2.89%	<input style="width: 100px; height: 20px;" type="text"/>			
	LE 0237 Anaconda H S	Indirect/Direct	146,107.54 / 3,251,843.28	4.49%	<input style="width: 100px; height: 20px;" type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0236 Anaconda Elem		0.0351	0.0346	0.0446	0.0446	2.89%
		0237 Anaconda H S		0.0479	0.0435	0.0446	0.0446	4.49%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0236 Anaconda Elem		0.0384	0.0204	0.0461	0.0446	<input style="width: 60px; height: 20px;" type="text"/>
		0237 Anaconda H S		0.0634	0.0473	0.0461	0.0446	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0236 Anaconda Elem		0.0384	0.0346	0.0461	0.0446	<input style="width: 60px; height: 20px;" type="text"/>
		0237 Anaconda H S		0.0634	0.0473	0.0461	0.0446	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015		LE Reclassified Rate
		0236 Anaconda Elem				3.66%		<input style="width: 60px; height: 20px;" type="text"/>
		0237 Anaconda H S				4.68%		<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
		0401 Anaconda Public Schools				4.17%		<input style="width: 60px; 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 FY2014-15 Using FY13 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.