

Indirect Cost Rates

MASBO Summer Conference 2022



Introduction Indirect Cost Rate

An indirect cost rate is a means of determining, in a reasonable manner, the percentage of allowable general administrative expense that each Federal grant should bear.

An indirect cost rate is the ratio of total indirect costs to total direct and unallowable costs, exclusive of any extraordinary or distorting expenditures such as capital outlay, debt service, and food costs that are not associated with salary or benefits.

Introduction Indirect Cost Rate

Indirect Cost Rates awarded are intended to defray the costs associated with implementation of grant programs housed within the district.

Indirect Cost Rates Do NOT increase your grant amount.

A district is not required to apply for or apply IDC's to grants received.

Delegation Agreement with the USED

Montana receives authorization from the USED to approve Indirect Cost Rate (IDC) agreements.

The method is approved by the USED and applies to restricted federal grants and may also apply to state grants.

The OPI holds this approval authority for the 400 public districts and the 21 special education cooperatives.

Locating Indirect Cost Rate Information

<https://opi.mt.gov/>

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Accounting

- **Guidance & Manuals**
- **Indirect Cost Rates**
 - Indirect Cost Rate Resources
 - Application Form for Indirect Cost Rate-Certification (Part 1 of 2)
 - Application Form for Indirect Cost Rate-Schedule A (Part 2 of 2)



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 Expenditures

Total
Funds <50 and
Object not in ('910','911','912','913','971')

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)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,245,018.19	1,238,127.74	0.00	6,890.45	0.00	0.00
21XX Support Services - Students	155,997.77	155,997.77	0.00	0.00	0.00	0.00
222X Educational Media Services	48,308.45	48,308.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,241.93	114,241.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,496.21	159,496.21	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,544.28	0.00	2,544.28	0.00	0.00	0.00
25XX Support Services - Business	74,324.16	10,790.63	63,533.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	209,932.31	204,165.53	0.00	5,766.78	0.00	0.00
27XX Student Transportation Services	278,993.46	157,208.70	0.00	121,784.76	0.00	0.00
31XX Food Services	200,659.65	68,346.09	0.00	5,360.20	0.00	0.00
34XX Extracurricular - Activities	4,060.19	4,060.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,366.80	17,366.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	191,075.37	0.00	0.00	191,075.37	0.00	0.00
Totals	2,702,018.77	2,178,110.04	66,077.81	330,877.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,702,018.77					

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 FY2022-23 Using FY21 Expenditures

Total
Funds <50 and
Object not in ('910','911','912','913','971')

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

Expenditure Function

Direct

Step 1: Fund <50

Function Not In ('25XX','28XX','4XXX','52XX','62XX')

Object Not In ('7XX','710','715','720','725','73X','74X','971','910')

Step 2: Fund<50, Function 62XX, Object 940

Step 3: Funds NOT in ('01','14','24','25','26','28','29') And <"50", "25XX"Function, Object Not in ('7XX','710','715','720','725','73X','74X','971','910')

Step 4: Function Not in ('31XX' AND Not Object '1XX','2XX')

Summed then minus Indirect Step 2

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

**Total
Expenditures
(A)**

**Direct and
Unallowable Costs
(B)**

**Indirect
Costs
(C)**

Excluded Costs

**Capital
Outlay
(D)**

**Debt
Financing
(E)**

**Foods/
Other
(F)**

1XXX Instruction	1,245,018.19	1,238,127.74	0.00	6,890.45	0.00	0.00
	155,997.77	155,997.77	0.00	0.00	0.00	0.00
	48,308.45	48,308.45	0.00	0.00	0.00	0.00
	114,241.93	114,241.93	0.00	0.00	0.00	0.00
	159,496.21	159,496.21	0.00	0.00	0.00	0.00
	2,544.28	0.00	2,544.28	0.00	0.00	0.00
	74,324.16	10,790.63	63,533.53	0.00	0.00	0.00
	209,932.31	204,165.53	0.00	5,766.78	0.00	0.00
	278,993.46	157,208.70	0.00	121,784.76	0.00	0.00
	200,659.65	68,346.09	0.00	5,360.20	0.00	0.00
	4,060.19	4,060.19	0.00	0.00	0.00	0.00
	17,366.80	17,366.80	0.00	0.00	0.00	0.00
	191,075.37	0.00	0.00	191,075.37	0.00	0.00
	2,702,018.77	2,178,110.04	66,077.81	330,877.56	0.00	0.00
	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
	XXXXXXXXXX					
	2,702,018.77					



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 Expenditures

Total

Funds <50 and
Object not in ('910','911','912','913','971')

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem**Expenditure Function****Direct**

Step 1: Fund <50

Function Not In ('25XX','28XX','4XXX','52XX','62XX')

Object Not In ('7XX','710','715','720','725','73X','74X',
'971','910')

Step 2: Fund<50, Function 62XX, Object 940

Step 3: Funds NOT in ('01','14','24','25','26','28','29') And
<"50", "25XX"Function, Object Not in
('7XX','710','715','720','725','73X','74X','971','910')

Step 4: Function Not in ('31XX' AND Not Object
'1XX','2XX')

Summed then minus Indirect Step 2

Indirect

Step 1: Funds In ('01','14','24','25','26','28','29'), Function
"25XX", Object Not In
('7XX','710','715','720','725','73X','74X','971','910')

Step 2: Fund "15", Program Like "1**" Or "271", Function
"25XX", Object Not In ('7XX','710','715','720','725','73X','74X')

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

Excluded Costs

Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
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Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)
------------------------------	--	--------------------------

1XXX Instruction	1,245,018.19	1,238,127.74	0.00	6,890.45	0.00	0.00
	155,997.77	155,997.77	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			2,544.28	0.00	0.00	0.00
			63,533.53	0.00	0.00	0.00
			0.00	5,766.78	0.00	0.00
			0.00	121,784.76	0.00	0.00
	200,659.65	68,346.09	0.00	5,360.20	0.00	0.00
	4,060.19	4,060.19	0.00	0.00	0.00	0.00
	17,366.80	17,366.80	0.00	0.00	0.00	0.00
Districts or	191,075.37	0.00	0.00	191,075.37	0.00	0.00
	2,702,018.77	2,178,110.04	66,077.81	330,877.56	0.00	0.00
XXXXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXX
XXXXXXXXXX						
	2,702,018.77					



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 Expenditures

Total
Funds <50 and
Object not in ('910','911','912','913','971')

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Expenditure Function

Direct

Step 1: Fund <50

Function Not In ('25XX','28XX','4XXX','52XX','62XX')

Object Not In ('7XX','710','715','720','725','73X','74X','971','910')

Step 2: Fund<50, Function 62XX, Object 940

Step 3: Funds NOT in ('01','14','24','25','26','28','29') And <"50", "25XX"Function, Object Not in ('7XX','710','715','720','725','73X','74X','971','910')

Step 4: Function Not in ('31XX' AND Not Object '1XX','2XX')

Summed then minus Indirect Step 2

Indirect

Step 1: Funds In ('01','14','24','25','26','28','29'), Function "25XX", Object Not In ('7XX','710','715','720','725','73X','74X','971','910')

Step 2: Fund "15", Program Like "1**" Or "271", Function "25XX", Object Not In ('7XX','710','715','720','725','73X','74X')

Capital Outlay

Step 1: Funds <50, Objects In ('7XX','710','715','720','725','73X','74X')

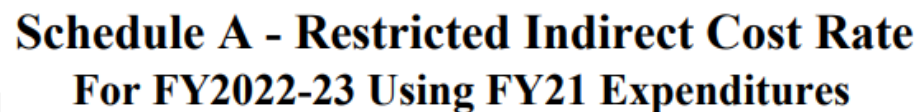
Step 2: Funds <50 Function 62XX, Object <>940

Step 3: Funds <50, Function 4XXX, Object Not In ('7XX','710','715','720','725','73X','74X')

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,245,018.19	1,238,127.74	0.00	6,890.45	0.00	0.00
	155,997.77	155,997.77	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			2,544.28	0.00	0.00	0.00
			63,533.53	0.00	0.00	0.00
			0.00	5,766.78	0.00	0.00
			0.00	121,784.76	0.00	0.00
	200,659.65	68,346.09	0.00	5,360.20	0.00	0.00
	4,060.19	4,060.19	0.00	0.00	0.00	0.00
	17,366.80	17,366.80	0.00	0.00	0.00	0.00
	191,075.37				0.00	0.00
	2,702,018.77				0.00	0.00
	XXXXXXXXXX				XXX	XXXXX
	XXXXXXXXXX					
	2,702,018.77					



Funds <50 and
Object not in ('910','911','912','913','971')

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Excluded Costs

Expenditure Function

Total Expenditures (A)

Direct and Unallowable Costs (B)

Indirect Costs (C)

Capital Outlay (D)

**Debt
Financing
(E)**

**Foods/
Other
(F)**

1YXY Instruction

1.245.018.19

1 238 127 74

0.00

6.890 45

0.00

0.00

Direct

Step 1: Fund <50

```
Function Not In ('25XX','28XX','4XXX','52XX','62XX')
Object Not In ('7XX','710','715','720','725','73X','74X',
,'971','910')
```

Step 2: Fund < 50, Function 62XX, Object 940

Step 3: Funds NOT in ('01','14','24','25','26','28','29') And
<"50", "25XX"Function, Object Not in
('7XX','710','715','720','725','73X','74X','971','910')

Step 4: Function Not in ('31XX' AND Not Object '1XX','2XX')

Summed then minus Indirect Step 2

Indirect

Step 1: Funds In ('01','14','24','25','26','28','29'), Function "25XX", Object Not In ('7XX','710','715','720','725','73X','74X','971','910')

Step 2: Fund "15", Program Like "1*" Or "271", Function "25XX", Object Not In ('7XX','710','715','720','725','73X','74X')

Districts or

Capital Outlay

Step 1: Funds <50, Objects In ('7XX','710','715','720','725','73X','74X')

Step 2: Funds <50 Function 62XX, Object <>940

Step 3: Funds <50, Function 4XXX, Object Not In ('7XX','710','715','720','725','73X','74X')

Other

Fund <50, Function '31X
Objects Not '1XX','2XX')

Debt Service

Fund <50, Function '52XX'

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

2,702,018.77

XXXXXX

XXXXXXXXXX

2,702,018.77

0.00	0.00
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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.

(A) Total

Funds General and Special
Revenue funds
Excludes Operating and
Residual Equity Transfers

(B) Direct Funds General and Special Revenue funds

(Step 1) All Functions but not:

25XX Support Services - Business

28XX Reserved (Historical)

4XXX Facilities Acquisition and Construction Services)

52XX Capital Leases or Long Tern Notes with Board of Investments

62XX Resource Transfers

All Object but not:

971 Residual Transfers 910 Operating Transfers

7XX Capital Outlay 710 Cap Out Land

715 Cap Out Land Improve 720 Cap Out Purchase Existing Building

725 Major Construction 73X Major Equipment New

74X Major Equipment Replacement

(Step 2) Funds General and Special Revenue funds in :

62XX Resource Transfers and 940 Indirect Costs

(Step 3) All Funds but not:

01 General Fund 14 Retirement Fund

24 Metal Mines Fund 25 State Mining Impact Fund

26 Impact Aid Fund 28 Technology Fund

29 Flexibility Fund

And all funds less than fund 50 and in.....

25XX Support Services - Business and, Object Not in

971 Residual Transfers 910 Operating Transfers

7XX Capital Outlay 710 Cap Out Land

715 Cap Out Land Improve 720 Cap Out Purchase Existing Building

725 Major Construction 73X Major Equipment New

74X Major Equipment Replacement

(Step 4) Function 31XX School Foods Objects 1XX Salary & 2XX
Benefits are included all other Function 31XX & Objects are excluded.

Summed then minus Indirect Step 2

(C) Indirect

(Step 1) Funds In

01 General Fund 14 Retirement Fund 24 Metal Mines Fund 25 State Mining Impact

26 Impact Aid Fund 28 Technology Fund 29 Flexibility Fund

And all funds less than fund 50 and in..... 25XX Support Services - Business and, Object Not in

7XX Capital Outlay 710 Cap Out Land 715 Cap Out Land Improve 720 Cap Out Purch Building

725 Major Const 73X Major Equipt. New 74X Major Equipt. Replace

(Step 2) Fund 15 Misc Program Fund in Programs Like 1** All Regular Programs Or 271 Indirect Costs, and
Function 25XX Support Services - Business, Object Not In ('7XX','710','715','720','725','73X','74X') see above

(D) Capital Outlay

(Step 1) Funds General and Special Revenue funds
Objects In

7XX Capital Outlay 710 Cap Out Land

715 Cap Out Land Improve 720 Cap Out Purchase Existing
Building

725 Major Construction 73X Major Equipment New

74X Major Equipment Replacement

(Step 2) 62XX Resource Transfers but not in 940 Indirect Costs

(Step 3) 4XXX Facilities Acquisition and Construction Services)
But Object Not In :

7XX Capital Outlay 710 Cap Out Land

715 Cap Out Land Improve 720 Cap Out Purchase Existing
Building

725 Major Construction 73X Major Equipment New

74X Major Equipment Replacement

(E) Debt

Funds General and Special
Revenue funds

52XX Capital Leases or Long Tern
Notes with Board of Investments

(F) Other

Funds General and Special
Revenue funds

31XX School Foods not Objects

1XX Salary
2XX Benefits

Schedule A



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 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)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,245,018.19	1,238,127.74	0.00	6,890.45	0.00	0.00
21XX Support Services - Students	155,997.77	155,997.77	0.00	0.00	0.00	0.00
222X Educational Media Services	48,308.45	48,308.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,241.93	114,241.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	159,496.21	159,496.21	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	2,544.28	0.00	2,544.28	0.00	0.00	0.00
25XX Support Services - Business	74,324.16	10,790.63	63,533.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	209,932.31	204,165.53	0.00	5,766.78	0.00	0.00
27XX Student Transportation Services	278,993.46	157,208.70	0.00	121,784.76	0.00	0.00
31XX Food Services	200,659.65	68,346.09	0.00	5,360.20	0.00	0.00
34XX Extracurricular - Activities	4,060.19	4,060.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,366.80	17,366.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	191,075.37	0.00	0.00	191,075.37	0.00	0.00
Totals	2,702,018.77	2,178,110.04	66,077.81	330,877.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,702,018.77					

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



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 Expenditures

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)
1XXX Instruction	1,245,018.19	1,238,127.74	
21XX Support Services - Students	155,997.77	155,997.77	
222X Educational Media Services	48,308.45	48,308.45	
23XX Support Services - General Administration	114,241.93	114,241.93	
24XX Support Services - School Administration	159,496.21	159,496.21	
258X Admin. Tech. - Technology Coordinator	2,544.28	0.00	
25XX Support Services - Business	74,324.16	10,790.63	
26XX Operation and Maintenance of Plant Services	209,932.31	204,165.53	
27XX Student Transportation Services	278,993.46	157,208.70	
31XX Food Services	200,659.65	68,346.09	
34XX Extracurricular - Activities	4,060.19	4,060.19	
35XX Extracurricular - Athletics	17,366.80	17,366.80	
62XX Resources Transferred to Other School Districts or Cooperatives	191,075.37	0.00	
Totals	2,702,018.77	2,178,110.04	
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX		
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX		
Adjusted Totals	2,702,018.77		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2022-23 Using FY21 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)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	465,231.26	462,821.71	0.00	2,409.55	0.00	0.00
21XX Support Services - Students	42,021.06	42,021.06	0.00	0.00	0.00	0.00
222X Educational Media Services	42,045.29	42,045.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,843.12	106,843.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,613.89	130,613.89	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	34,293.13	0.00	34,293.13	0.00	0.00	0.00
25XX Support Services - Business	61,554.59	9,813.12	51,741.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,235.00	124,235.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	308,593.90	143,378.66	0.00	165,215.24	0.00	0.00
31XX Food Services	34,492.55	29,492.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,257.89	20,257.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,748.80	85,748.80	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	16,888.14	0.00	0.00	0.00	16,888.14	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,584.09	0.00	0.00	10,584.09	0.00	0.00
Totals	1,483,402.71	1,197,271.09	86,034.60	178,208.88	16,888.14	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,483,402.71					

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 FY2022-23 Using FY21 Expenditures

Line A				2023 Calculated Rate	2023 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0101 Cascade Elem	Indirect/Direct	66,077.81 / 2,178,110.04	3.03%				
	LE 0102 Cascade H S	Indirect/Direct	86,034.60 / 1,197,271.09	7.19%				
Line B Preliminary Indirect Cost Rates	LE			2019	2020	2021	2022	2023
	0101 Cascade Elem			0.0351	0.0376	0.0331	0.0356	3.03%
	0102 Cascade H S			0.0351	0.0376	0.0331	0.0356	7.19%
Line C Approved Indirect Cost Rates	LE			2019	2020	2021	2022	2023
	0101 Cascade Elem			0.0000	0.0000	0.0331	0.0000	
	0102 Cascade H S			0.0000	0.0000	0.0331	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2019	2020	2021	2022	2023
	0101 Cascade Elem			0.0351	0.0376	0.0331	0.0356	
	0102 Cascade H S			0.0351	0.0376	0.0331	0.0356	
Line E Five Year Average with 5% Discount	LE						2023	LE Reclaasified Rate
	0101 Cascade Elem						3.26%	
	0102 Cascade H S						4.05%	
Line F Average of LE's contained under one School System Code (SS)							2023	SS Reclaasified Rate
	0280 Cascade Public Schools		Your Preliminary Rate by School System (SS) is:				3.66%	
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Schedule A - Restricted Indirect Cost Rate

			2023 Calculated Rate
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LE 0102 Cascade H S	Indirect/Direct	86,034.60 / 1,197,271.09	7.19%

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Current Delegation Agreement Requirement

Expenditures for school districts that exceed 2,600 enrolled students must reclassify expenditures associated with the business manager to the base for approval of an indirect cost rate.

2600 enrolled students on the fall enrollment count of the year of the TFS expenditures being used for determining the IDC rate.

The count is by School System.

Reported expenditures to OPI include some business manager expenditures coded to function 25XX.

Ex. \$700 business to function 25XX.

OPI calculates these expenditures as Indirect Costs when determining calculated rates.

Ex. \$700 included in indirect.

Indirect	<u>5,000</u>
Direct	13,000

When the district applies for a new IDC rate the requestor needs to redirect these costs to Direct and Unallowable Costs (Base).

Indirect	<u>5,000</u> - \$700	=	<u>4,300</u>
Direct	13,000 + \$700		13,700

Reclassification of Costs

Indirect costs are those that are incurred for a common or joint purpose benefiting more than one cost objective. In addition, indirect costs cannot be readily identified as benefiting a particular cost objective. Examples of indirect costs include the salaries and expenses for the following:

- Data Processing

- Accounting

- Personnel

- Purchasing

Indirect costs are normally charged to federal programs through the indirect cost rate. Grantees must be consistent in treating costs as direct or indirect under federal awards. Once a cost is treated as direct or indirect, it should be treated that way for all projects and activities, regardless of the source of funding.

Reclassification of Costs

Salaries and Expenditures for:

Accounting, Budgeting, Payroll,

Personnel management,

Purchasing,

Labor negotiation contracts,

Mailrooms,

Computer networks, or data processing operations

are examples of costs which typically benefit several activities and programs.

These types of costs may be allocated to federal programs by means of an indirect cost rate.

Federal regulations allow auditing costs for districts spending over \$750,000 of federal funds to be classified as an indirect cost.

Reclassification of Costs

Once a determination has been made as to what will be reclassified (using caution not to double count expenditures the OPI has already determined to be considered indirect) The OPI has created an Indirect Cost Calculator for your use located at:

[Indirect Cost Rate Reclassification Calculator FY2023](#)

Certification

 Office of Public Instruction Elsie Arntzen, Superintendent PO Box 202501 Helena, MT 59620-2501		CERTIFICATION FOR INDIRECT COST RATE For FY 2022-2023 Due April 30, 2022		
SS #	School System (SS) Name	County #	County	LE's Included
0197	Grant Elementary	01	Beaverhead	EL 0003 Grant Elem HS K12
Proposed Restricted Indirect Cost Rate [REDACTED] % (Round to nearest hundredth (X.XX%) of a percent.)				
INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A single application by School System (SS) should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate. This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief: (1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and Uniform Guidance 2 CFR 200, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A. (2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate. (3) Per 2 CFR 200.1 Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. (4) This rate is valid from July 1 through June 30 of the applicable fiscal year of approval or the term of the grant award. I declare that the foregoing is true and correct.				
Signature of District Superintendent or Board Chairperson		Street Address or P.O. Box		
[REDACTED]		811 E Orr		
Printed Name of Authorized Official		City	Zip Code	
[REDACTED]		Dillon	59725	
Title		Date		
[REDACTED]		[REDACTED]		
Send completed form to: School Accounting and Budgeting Office of Public Instruction PO Box 202501 Helena, MT 59620-2501				
ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:				
Approved Rate for FY2023		Date Approved		
[REDACTED]		[REDACTED]		

1. Certification

2. Schedule A preliminary rate page

3. Reclassification Calculation

Montana District School #1

Cover Letter on Letterhead

including a list and explanation of reclassified expenditures.

4. Cover Letter on letterhead listing and explaining the purpose of reclassification

References

Federal “Green Guide” or Cost Allocation Guide for State and Local Governments

<http://www.ed.gov/about/offices/list/ocfo/fipao/icgindex.html>

Montana OPI Indirect Cost Rate Information Page

[School Finance Accounting](#)