Office Public Schools

Director - Business Svcs | Director – Purchasing

Accounting | Business Office | Purchasing Clerk

Accounts Payable | Payroll | Print shop

March 14, 2009

Paul Taylor
Office of Public Instruction
P.O. Box 202501
Helena, MT 59620-2501

Re: Reclassified Expenses – Indirect Cost Rate

Dear Paul:

Please accept this letter as the District's request for a revised indirect cost rate for FY2010.

The following expenses have been reclassified:

		High School
Personnel Services		71,464.43
Audit Services (our district has an A133 audit)		33,115.63
Information Services		31,466.27
Property Insurance		76,220.86
	Total	212,267.19

Please let me know if you need any additional information.

Thank you for your consideration.

Sincerely,

District Clerk

Example

OPI MAEFAIRS
Montana Office of Public Instruction

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Foward Adjustment For FY200[redacted]0[redacted]Using FY0[redacted]Expenditures

[redacted]

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	(212,267.19)	212,267.19	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	17,955,136.99	17237765.99	416,582.46			

		Preliminary Rate	Adjusted Rate
Line A	Preliminary Indirect Cost Rate [C divided by B] 204,315.27/17,450,033.18	1.17%	1.17 %
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		2.42 %
Line C	Carry Forward Adjustment:		
	C1 Enter greater of line A or B	1.17%	2.42 %
	C2 Enter FY06 rate (2.82%) or 0.00% if no FY06 rate	2.82%	2.82%
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-1.65%	(0.4) %
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.	0.00%	2.02 % ok

See Example on Page 6 of Instructions.

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.

Example

OPI Office of Public Instruction Linda McCulloch, Superintendent PO Box 202501 Helena, MT 59620-2501	**CERTIFICATION FOR INDIRECT COST RATE** For FY 2008 2010 Due 3 / 31, 2009

Legal Entity #	School Dist. #	School Name	County	Level
				HS

Proposed Restricted Indirect Cost Rate 2.02 **%** (Round to nearest hundredth (X.XX%) of a percent.)

INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A separate application 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 OMB Circular A-87, "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.

I declare that the foregoing is true and correct.

Signature of District Superintendent or Board Chairperson	Street Address or P.O. Box	
Printed Name of Authorized Official Sicto Taotano	City	Zip Code
Title Supt	Date 3/14/09	

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 FY2010	Date Approved 3/15/09
2.02	Signature

Example