



Schedule A - Restricted Indirect Cost Rate For FY2024-25 Using FY23 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

| Expenditure Function | Excluded Costs | | | | | |
|--|------------------------|----------------------------------|--------------------|--------------------|--------------------|------------------|
| | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 13,509,479.46 | 13,443,999.85 | 0.00 | 65,479.61 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,578,761.54 | 2,578,761.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,610,624.70 | 1,610,624.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 566,476.55 | 449,322.27 | 0.00 | 117,154.28 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 1,087,123.92 | 1,087,123.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 1,558,325.66 | 1,558,325.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 603,729.45 | 0.00 | 603,729.45 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 2,758,706.31 | 2,549,213.31 | 0.00 | 209,493.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,541,617.60 | 948,105.02 | 0.00 | 593,512.58 | 0.00 | 0.00 |
| 31XX Food Services | 1,860,324.95 | 827,909.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 103,608.09 | 103,608.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 120,987.95 | 120,987.95 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 11,668.85 | 11,668.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 277,174.13 | 277,174.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 2,271,334.61 | 0.00 | 0.00 | 2,271,334.61 | 0.00 | 0.00 |
| 9999 Undistributed | 1,170.00 | 1,170.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 30,461,113.77 | 25,567,994.50 | 603,729.45 | 3,256,974.08 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 30,461,113.77 | | | | | |

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 FY2024-25 Using FY23 Expenditures

18 Glacier 0545 Browning Public Schools

0401 Browning H S

| | | | Excluded Costs | | | |
|--|------------------------|----------------------------------|--------------------|--------------------|--------------------|------------------|
| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Capital Outlay (D) | Debt Financing (E) | Foods/ Other (F) |
| 1XXX Instruction | 3,409,603.94 | 3,409,603.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,407,763.08 | 1,407,763.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 50,334.27 | 50,334.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 277,167.24 | 236,572.31 | 0.00 | 40,594.93 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 407,541.29 | 407,541.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 730,793.48 | 730,793.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 195,358.00 | 0.00 | 195,358.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 1,438,600.84 | 1,201,428.21 | 0.00 | 237,172.63 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 895,608.98 | 505,961.58 | 0.00 | 389,647.40 | 0.00 | 0.00 |
| 32XX Enterprise Services | 161,136.96 | 161,136.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 301,019.12 | 301,019.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 103,453.09 | 103,453.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 919,863.21 | 919,863.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 754,288.91 | 0.00 | 0.00 | 754,288.91 | 0.00 | 0.00 |
| Totals | 11,052,532.41 | 9,435,470.54 | 195,358.00 | 1,421,703.87 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 11,052,532.41 | | | | | |

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 FY2024-25 Using FY23 Expenditures

| Line A | | | 2025 Calculated Rate | 2025 Reclassified Rate* | Requested Reclassified Rate** |
|--------|-----------------------|-----------------|----------------------------|----------------------------|----------------------------------|
| | LE 0400 Browning Elem | Indirect/Direct | 603,729.45 / 25,567,994.50 | 2.36% | |
| | LE 0401 Browning H S | Indirect/Direct | 195,358.00 / 9,435,470.54 | 2.07% | |

| Line B Preliminary Indirect Cost Rates | LE | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|--------------------|--------|--------|--------|--------|-------|
| | 0400 Browning Elem | 0.0192 | 0.0195 | 0.0206 | 0.0191 | 2.36% |
| | 0401 Browning H S | 0.0192 | 0.0195 | 0.0206 | 0.0191 | 2.07% |

| Line C Approved Indirect Cost Rates | LE | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|--------------------|--------|--------|--------|--------|------|
| | 0400 Browning Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0401 Browning H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|--------------------|--------|--------|--------|--------|------|
| | 0400 Browning Elem | 0.0192 | 0.0195 | 0.0206 | 0.0191 | |
| | 0401 Browning H S | 0.0192 | 0.0195 | 0.0206 | 0.0191 | |

| Line E Five Year Average with 5% Discount | LE | 2025 | LE Reclaasified Rate |
|---|--------------------|-------|----------------------|
| | 0400 Browning Elem | 1.94% | |
| | 0401 Browning H S | 1.88% | |

| Line F Average of LE's contained under one School System Code (SS) | 2025 | SS Reclaasified Rate |
|--|------|----------------------|
|--|------|----------------------|

0545 Browning Public Schools

Your Preliminary Rate by School System (SS) is:

1.91%

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.