



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0278 Great Falls Public Schls

#### 0098 Great Falls 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	36,659,056.07	36,626,581.07	0.00	32,475.00	0.00	0.00
21XX Support Services - Students	3,155,197.10	3,155,197.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	977,431.25	977,431.25	0.00	0.00	0.00	0.00
222X Educational Media Services	1,424,510.27	1,424,510.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	864,025.87	864,025.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,124,110.42	3,124,110.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,757,724.87	0.00	1,723,669.21	34,055.66	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,526,817.77	5,526,817.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,748,373.39	1,748,373.39	0.00	0.00	0.00	0.00
31XX Food Services	3,296,049.81	3,296,049.81	0.00	0.00	0.00	0.00
33XX Community Services	144,129.27	144,129.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	496,452.59	496,452.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	492.00	492.00	0.00	0.00	0.00	0.00
<b>Totals</b>	59,174,370.68	57,384,170.81	1,723,669.21	66,530.66	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	59,174,370.68					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0278 Great Falls Public Schls

#### 0099 Great Falls 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	18,761,687.82	18,612,398.82	0.00	149,289.00	0.00	0.00
21XX Support Services - Students	2,007,363.21	2,007,363.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	710,604.49	710,604.49	0.00	0.00	0.00	0.00
222X Educational Media Services	473,341.48	473,341.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	478,805.27	478,805.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,870,757.96	1,870,757.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,125,691.54	0.00	1,106,863.08	18,828.46	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,975,943.70	3,975,943.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	763,048.81	763,048.81	0.00	0.00	0.00	0.00
33XX Community Services	95,646.39	95,646.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	289,017.67	289,017.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	900,612.71	900,612.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	524,155.71	222,665.58	0.00	301,490.13	0.00	0.00
<b>Totals</b>	31,976,676.76	30,400,206.09	1,106,863.08	469,607.59	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	31,976,676.76					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0278 Great Falls Public Schls

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0098 Great Falls Elem	Indirect/Direct 1,723,669.21 / 57,384,170.81	3.00%	<input type="text"/>		
	LE 0099 Great Falls H S	Indirect/Direct 1,106,863.08 / 30,400,206.09	3.64%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0098 Great Falls Elem	0.0268	0.0216	0.0346	0.0371	3.00%
	0099 Great Falls H S	0.0444	0.0335	0.0304	0.0313	3.64%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0098 Great Falls Elem	0.0107	0.0081	0.0801	0.0794	<input type="text"/>
	0099 Great Falls H S	0.0777	0.0510	0.0009	0.0206	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0098 Great Falls Elem	0.0268	0.0216	0.0801	0.0794	<input type="text"/>
	0099 Great Falls H S	0.0777	0.0510	0.0304	0.0313	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0098 Great Falls Elem				4.52%	<input type="text"/>
	0099 Great Falls H S				4.31%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0278 Great Falls Public Schls				4.42%	<input 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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0278 Great Falls Public Schls

\* 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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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)	Other (F)
1XXX Instruction	1,006,337.39	1,006,337.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	184,485.67	184,485.67	0.00	0.00	0.00	0.00
222X Educational Media Services	34,251.19	34,251.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,223.97	116,223.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,853.07	81,853.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	179,490.70	177,353.08	0.00	2,137.62	0.00	0.00
27XX Student Transportation Services	185,743.95	180,250.84	0.00	5,493.11	0.00	0.00
31XX Food Services	241,160.50	241,160.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,762.64	2,762.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,267.59	23,267.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	205,599.12	0.00	0.00	205,599.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,180.67	0.00	0.00	3,180.67	0.00	0.00
<b>Totals</b>	2,264,356.46	2,047,945.94	0.00	216,410.52	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,264,356.46					

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 FY2012-13 Using FY11 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)	Other (F)
1XXX Instruction	874,925.84	874,925.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,775.45	45,775.45	0.00	0.00	0.00	0.00
222X Educational Media Services	34,439.72	34,439.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,360.20	125,360.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,345.31	75,345.31	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,162.42	192,024.80	0.00	2,137.62	0.00	0.00
27XX Student Transportation Services	207,236.22	201,743.11	0.00	5,493.11	0.00	0.00
31XX Food Services	7,311.41	7,311.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,942.99	16,942.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,154.32	63,154.32	0.00	0.00	0.00	0.00
<b>Totals</b>	1,644,653.88	1,637,023.15	0.00	7,630.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,644,653.88					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0280 Cascade Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0101 Cascade Elem	Indirect/Direct	0.00 / 2,047,945.94	0.00%	<input type="text"/>		
	LE 0102 Cascade H S	Indirect/Direct	0.00 / 1,637,023.15	0.00%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0101 Cascade Elem		0.0000	0.0000	0.0000	0.0000	0.00%
	0102 Cascade H S		0.0000	0.0000	0.0000	0.0000	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0101 Cascade Elem		0.0231	0.0243	0.0243	0.0000	<input type="text"/>
	0102 Cascade H S		0.0623	0.0577	0.0577	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0101 Cascade Elem		0.0231	0.0243	0.0243	0.0000	<input type="text"/>
	0102 Cascade H S		0.0623	0.0577	0.0577	0.0000	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0101 Cascade Elem					1.36%	<input type="text"/>
	0102 Cascade H S					3.38%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0280 Cascade Public Schools					2.37%	<input type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
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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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0280 Cascade 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.

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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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0282 Centerville Public Schls

#### 0104 Centerville 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	1,004,327.89	1,004,327.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,258.46	34,258.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	568,198.97	568,198.97	0.00	0.00	0.00	0.00
222X Educational Media Services	35,268.96	35,268.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,732.21	73,732.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,863.78	45,863.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,172.72	0.00	34,172.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,404.40	159,404.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	122,758.57	122,758.57	0.00	0.00	0.00	0.00
31XX Food Services	126,659.40	126,659.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,951.82	4,951.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,582.54	22,582.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,076.01	6,591.11	0.00	2,484.90	0.00	0.00
<b>Totals</b>	2,241,255.73	2,204,598.11	34,172.72	2,484.90	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,241,255.73					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0282 Centerville Public Schls

#### 0105 Centerville 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	508,276.44	508,276.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	192,493.34	192,493.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,186.01	3,186.01	0.00	0.00	0.00	0.00
222X Educational Media Services	35,865.38	35,865.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,581.97	61,581.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,000.61	65,000.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,289.94	0.00	31,289.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,982.41	170,982.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	117,000.49	117,000.49	0.00	0.00	0.00	0.00
31XX Food Services	31,020.34	31,020.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,969.18	13,969.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,903.99	60,903.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,540.64	0.00	0.00	1,540.64	0.00	0.00
<b>Totals</b>	1,293,110.74	1,260,280.16	31,289.94	1,540.64	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,293,110.74					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0282 Centerville Public Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0104 Centerville Elem	Indirect/Direct	34,172.72 / 2,204,598.11	1.55%	<input type="text"/>		
	LE 0105 Centerville H S	Indirect/Direct	31,289.94 / 1,260,280.16	2.48%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0104 Centerville Elem	0.0190	0.0200	0.0178	0.0143	1.55%
		0105 Centerville H S	0.0171	0.0147	0.0140	0.0213	2.48%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0104 Centerville Elem	0.0210	0.0205	0.0146	0.0374	<input type="text"/>
		0105 Centerville H S	0.0124	0.0052	0.0156	0.0374	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0104 Centerville Elem	0.0210	0.0205	0.0178	0.0374	<input type="text"/>
		0105 Centerville H S	0.0171	0.0147	0.0156	0.0374	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0104 Centerville Elem				2.13%	<input type="text"/>
		0105 Centerville H S				2.08%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
		0282 Centerville Public Schls				2.11%	<input type="text"/>

**Your Preliminary Rate by School System (SS) is:**  
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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0282 Centerville Public Schls

\* 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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0289 Belt Public Schools

#### 0112 Belt 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	1,227,252.89	1,227,252.89	0.00	0.00	0.00	0.00
222X Educational Media Services	6,496.77	6,496.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,634.15	115,634.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,774.32	80,774.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,667.07	8,907.66	17,759.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,060.35	226,060.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	159,310.01	130,238.66	0.00	29,071.35	0.00	0.00
31XX Food Services	192,646.78	192,646.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,369.86	26,369.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,234.85	0.00	0.00	5,234.85	0.00	0.00
9999 Undistributed	40,612.24	40,612.24	0.00	0.00	0.00	0.00
<b>Totals</b>	2,107,059.29	2,054,993.68	17,759.41	34,306.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,107,059.29					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0289 Belt Public Schools

#### 0113 Belt 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	755,721.16	755,721.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	156,605.19	156,605.19	0.00	0.00	0.00	0.00
222X Educational Media Services	3,220.13	3,220.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,685.87	100,685.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,599.99	58,599.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,524.94	10,080.86	21,444.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,633.92	159,633.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,072.00	135,643.35	0.00	50,428.65	0.00	0.00
34XX Extracurricular - Activities	994.83	994.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	146,659.50	146,659.50	0.00	0.00	0.00	0.00
<b>Totals</b>	1,599,717.53	1,527,844.80	21,444.08	50,428.65	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,599,717.53					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0289 Belt Public Schools

Line A		2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0112 Belt Elem	Indirect/Direct 17,759.41 / 2,054,993.68	0.86%	<input type="text"/>		
	LE 0113 Belt H S	Indirect/Direct 21,444.08 / 1,527,844.80	1.40%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0112 Belt Elem	0.0123	0.0136	0.0208	0.0094	0.86%
	0113 Belt H S	0.0162	0.0163	0.0199	0.0128	1.40%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0112 Belt Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0113 Belt H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0112 Belt Elem	0.0123	0.0136	0.0208	0.0094	<input type="text"/>
	0113 Belt H S	0.0162	0.0163	0.0199	0.0128	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0112 Belt Elem				1.23%	<input type="text"/>
	0113 Belt H S				1.50%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0289 Belt Public Schools				1.37%	<input 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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0289 Belt 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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0301 Vaughn Elementary

#### 0127 Vaughn 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	606,992.65	606,992.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,449.49	13,449.49	0.00	0.00	0.00	0.00
222X Educational Media Services	13,336.14	13,336.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,397.93	15,397.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,599.89	95,599.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,531.36	5,396.37	28,134.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,902.72	122,902.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	154,680.68	61,755.68	0.00	92,925.00	0.00	0.00
31XX Food Services	54,721.53	54,721.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,612.14	1,612.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,923.48	10,923.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,970.82	0.00	0.00	2,970.82	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	186,894.80	0.00	0.00	186,894.80	0.00	0.00
<b>Totals</b>	1,313,013.63	1,002,088.02	28,134.99	282,790.62	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,313,013.63					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0301 Vaughn Elementary

Line A	Indirect/Direct	28,134.99 /	1,002,088.02	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0127 Vaughn Elem				2.81%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0127 Vaughn Elem	0.0621	0.0349	0.0270	0.0276	2.81%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0127 Vaughn Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0127 Vaughn Elem	0.0621	0.0349	0.0270	0.0276	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0127 Vaughn Elem					3.41%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0301 Vaughn Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				3.41%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

\* 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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0305 Ulm Elementary

#### 0131 Ulm 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	550,452.52	550,452.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,543.15	17,543.15	0.00	0.00	0.00	0.00
222X Educational Media Services	8,848.09	8,848.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	18,969.65	18,969.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,608.80	0.00	38,608.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,457.63	94,457.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,378.16	28,378.16	0.00	0.00	0.00	0.00
31XX Food Services	39,900.76	39,900.76	0.00	0.00	0.00	0.00
<b>Totals</b>	797,158.76	758,549.96	38,608.80	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	797,158.76					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 0305 Ulm Elementary

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0131 Ulm Elem	Indirect/Direct 38,608.80 / 758,549.96 5.09%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>
	0131 Ulm Elem	0.0595	0.0512
		<b>2011</b>	<b>2012</b>
		0.0491	0.0503
			<b>2013</b>
			5.09%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>
	0131 Ulm Elem	0.0000	0.0000
		<b>2011</b>	<b>2012</b>
		0.0000	0.0000
			<b>Reclassified Rate 2013</b>
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>
	0131 Ulm Elem	0.0595	0.0512
		<b>2011</b>	<b>2012</b>
		0.0491	0.0503
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>		<b>2013</b>
	0131 Ulm Elem		4.96%
			<b>LE Reclassified Rate</b>
			<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>			<b>SS Reclassified Rate</b>
	0305 Ulm Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	4.96%
		This same rate is applied to both EL and HS in the same SS.	<input style="width: 100px; height: 20px;" type="text"/>

\* 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.

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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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1031 Deep Creek Elementary

#### 1195 Deep Creek 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	57,470.90	57,470.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,898.85	2,898.85	0.00	0.00	0.00	0.00
222X Educational Media Services	5,121.95	5,121.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,720.36	0.00	18,720.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,990.24	13,990.24	0.00	0.00	0.00	0.00
<b>Totals</b>	98,202.30	79,481.94	18,720.36	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	98,202.30					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1031 Deep Creek Elementary

Line A	Indirect/Direct	18,720.36 /	79,481.94	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1195 Deep Creek Elem				23.55%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	1195 Deep Creek Elem	0.2555	0.3022	0.1475	0.2335	23.55%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	1195 Deep Creek Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	1195 Deep Creek Elem	0.2555	0.3022	0.1475	0.2335	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	1195 Deep Creek Elem					22.31%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1031 Deep Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				22.31%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

\* 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.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1067 Sun River Valley Pub Schls

0118 Simms 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	638,163.00	638,163.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,707.82	46,707.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,529.92	7,529.92	0.00	0.00	0.00	0.00
222X Educational Media Services	40,747.83	40,747.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,266.70	111,266.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,376.55	91,376.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,562.97	7,507.09	45,055.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,073.34	249,073.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	265,790.48	109,646.48	0.00	156,144.00	0.00	0.00
31XX Food Services	59,273.41	59,273.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,641.56	27,641.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,606.17	87,606.17	0.00	0.00	0.00	0.00
<b>Totals</b>	1,677,739.75	1,476,539.87	45,055.88	156,144.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,677,739.75					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1067 Sun River Valley Pub Schls

#### 1225 Sun River Valley 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	1,698,136.78	1,698,136.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	59,345.72	59,345.72	0.00	0.00	0.00	0.00
222X Educational Media Services	2,253.61	2,253.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,980.23	110,980.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	134,990.26	134,990.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,240.22	7,450.57	37,789.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,558.41	130,558.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	175,687.38	126,438.65	0.00	49,248.73	0.00	0.00
31XX Food Services	184,905.68	184,905.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,006.84	10,006.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,382.17	25,382.17	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>2,577,487.30</b>	<b>2,490,448.92</b>	<b>37,789.65</b>	<b>49,248.73</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,577,487.30					

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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1067 Sun River Valley Pub Schls

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0118 Simms H S	Indirect/Direct	45,055.88 / 1,476,539.87	3.05%	<input type="text"/>		
	LE 1225 Sun River Valley Elem	Indirect/Direct	37,789.65 / 2,490,448.92	1.52%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0118 Simms H S	0.0570	0.0495	0.0480	0.0303	3.05%
		1225 Sun River Valley Elem	0.0341	0.0310	0.0223	0.0163	1.52%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0118 Simms H S	0.0000	0.0000	0.0000	0.0303	<input type="text"/>
		1225 Sun River Valley Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0118 Simms H S	0.0570	0.0495	0.0480	0.0303	<input type="text"/>
		1225 Sun River Valley Elem	0.0341	0.0310	0.0223	0.0163	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0118 Simms H S				4.09%	<input type="text"/>
		1225 Sun River Valley Elem				2.26%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
		1067 Sun River Valley Pub Schls				3.18%	<input 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 FY2012-13 Using FY11 Expenditures

#### 07 Cascade 1067 Sun River Valley Pub Schls

\* 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.