



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 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	35,983,326.97	35,966,926.97	0.00	16,400.00	0.00	0.00
21XX Support Services - Students	3,070,737.14	3,070,737.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,419,293.00	2,419,293.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,255,523.28	1,255,523.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	952,969.77	952,969.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,941,517.55	2,941,517.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,904,264.17	0.00	1,892,409.45	11,854.72	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,227,227.78	6,111,235.78	0.00	115,992.00	0.00	0.00
27XX Student Transportation Services	1,723,883.20	1,723,883.20	0.00	0.00	0.00	0.00
31XX Food Services	3,082,028.23	3,082,028.23	0.00	0.00	0.00	0.00
33XX Community Services	104,142.31	104,142.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	487,255.19	487,255.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	315,538.08	315,538.08	0.00	0.00	0.00	0.00
<b>Totals</b>	60,467,706.67	58,431,050.50	1,892,409.45	144,246.72	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>	60,467,706.67					

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 FY2013-14 Using FY12 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	18,849,648.66	18,787,268.66	0.00	62,380.00	0.00	0.00
21XX Support Services - Students	1,417,385.84	1,417,385.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	446,546.64	446,546.64	0.00	0.00	0.00	0.00
222X Educational Media Services	430,753.44	430,753.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	562,156.11	562,156.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,081,499.63	2,081,499.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,073,748.36	0.00	1,063,073.62	10,674.74	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,720,496.90	3,720,496.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	710,012.25	710,012.25	0.00	0.00	0.00	0.00
33XX Community Services	93,192.02	93,192.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	298,555.72	298,555.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	850,078.71	850,078.71	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	54,813.17	0.00	0.00	0.00	54,813.17	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	670,340.45	437,220.45	0.00	233,120.00	0.00	0.00
<b>Totals</b>	31,259,227.90	29,835,166.37	1,063,073.62	306,174.74	54,813.17	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>	31,259,227.90					

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 FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0278 Great Falls Public Schls

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0098 Great Falls Elem	Indirect/Direct 1,892,409.45 / 58,431,050.50	3.24%	<input type="text"/>		
	LE 0099 Great Falls H S	Indirect/Direct 1,063,073.62 / 29,835,166.37	3.56%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0098 Great Falls Elem	0.0216	0.0346	0.0371	0.0442	3.24%
	0099 Great Falls H S	0.0335	0.0304	0.0313	0.0442	3.56%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0098 Great Falls Elem	0.0081	0.0801	0.0794	0.0502	<input type="text"/>
	0099 Great Falls H S	0.0510	0.0009	0.0206	0.0502	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0098 Great Falls Elem	0.0216	0.0801	0.0794	0.0502	<input type="text"/>
	0099 Great Falls H S	0.0510	0.0304	0.0313	0.0502	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0098 Great Falls Elem				5.01%	<input type="text"/>
	0099 Great Falls H S				3.77%	<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				4.39%	<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 FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	894,184.20	894,184.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	187,437.31	187,437.31	0.00	0.00	0.00	0.00
222X Educational Media Services	39,532.14	39,532.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,901.06	109,901.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,849.36	129,849.36	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	210,236.36	208,623.36	0.00	1,613.00	0.00	0.00
27XX Student Transportation Services	195,646.92	195,646.92	0.00	0.00	0.00	0.00
31XX Food Services	201,601.51	201,601.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,872.32	7,872.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,506.21	24,506.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,212.52	0.00	0.00	3,212.52	0.00	0.00
<b>Totals</b>	2,003,979.91	1,999,154.39	0.00	4,825.52	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>	2,003,979.91					

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 FY2013-14 Using FY12 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	734,566.56	734,566.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,103.62	73,103.62	0.00	0.00	0.00	0.00
222X Educational Media Services	39,768.37	39,768.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,747.72	109,747.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,503.02	71,503.02	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	222,689.42	219,826.42	0.00	2,863.00	0.00	0.00
27XX Student Transportation Services	247,422.60	247,422.60	0.00	0.00	0.00	0.00
31XX Food Services	14,807.35	14,807.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,289.65	22,289.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,440.30	64,440.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,202.40	0.00	0.00	2,202.40	0.00	0.00
<b>Totals</b>	1,602,541.01	1,597,475.61	0.00	5,065.40	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>	1,602,541.01					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0280 Cascade Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0101 Cascade Elem	0.00 / 1,999,154.39	0.00%	<input type="text"/>		
	LE 0102 Cascade H S	0.00 / 1,597,475.61	0.00%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0101 Cascade Elem	0.0000	0.0000	0.0000	0.0237	0.00%
	0102 Cascade H S	0.0000	0.0000	0.0000	0.0237	0.00%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0101 Cascade Elem	0.0243	0.0243	0.0000	0.0000	<input type="text"/>
	0102 Cascade H S	0.0577	0.0577	0.0000	0.0000	<input type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0101 Cascade Elem	0.0243	0.0243	0.0000	0.0237	<input type="text"/>
	0102 Cascade H S	0.0577	0.0577	0.0000	0.0237	<input type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0101 Cascade Elem				1.37%	<input type="text"/>
	0102 Cascade H S				2.64%	<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				2.01%	<input type="text"/>

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

### For FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0280 Cascade Public Schools

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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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 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	948,007.82	948,007.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	58,815.21	58,815.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	288,772.75	288,772.75	0.00	0.00	0.00	0.00
222X Educational Media Services	56,259.61	56,259.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,848.62	65,848.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,891.60	44,891.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,935.52	0.00	22,935.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,664.43	149,928.47	0.00	126,735.96	0.00	0.00
27XX Student Transportation Services	123,832.51	123,832.51	0.00	0.00	0.00	0.00
31XX Food Services	123,140.92	123,140.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,696.62	5,696.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,224.97	20,224.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,722.87	7,957.45	0.00	2,765.42	0.00	0.00
<b>Totals</b>	2,045,813.45	1,893,376.55	22,935.52	129,501.38	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>	2,045,813.45					

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 FY2013-14 Using FY12 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	490,618.22	490,618.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,191.07	164,191.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,849.73	1,849.73	0.00	0.00	0.00	0.00
222X Educational Media Services	55,285.67	55,285.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,349.93	52,349.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,530.44	60,530.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,476.29	0.00	25,476.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,143.30	152,543.30	0.00	5,600.00	0.00	0.00
27XX Student Transportation Services	112,563.85	112,563.85	0.00	0.00	0.00	0.00
31XX Food Services	30,066.24	30,066.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,832.89	19,832.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	75,712.36	75,712.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,556.58	0.00	0.00	1,556.58	0.00	0.00
<b>Totals</b>	1,248,176.57	1,215,543.70	25,476.29	7,156.58	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>	1,248,176.57					

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## Schedule A - Restricted Fixed Indirect Cost Rate

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Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0104 Centerville Elem	Indirect/Direct	22,935.52 / 1,893,376.55	1.21%			
	LE 0105 Centerville H S	Indirect/Direct	25,476.29 / 1,215,543.70	2.10%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0104 Centerville Elem		0.0200	0.0178	0.0143	0.0211	1.21%
	0105 Centerville H S		0.0147	0.0140	0.0213	0.0211	2.10%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0104 Centerville Elem		0.0205	0.0146	0.0374	0.0235	
	0105 Centerville H S		0.0052	0.0156	0.0374	0.0235	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0104 Centerville Elem		0.0205	0.0178	0.0374	0.0235	
	0105 Centerville H S		0.0147	0.0156	0.0374	0.0235	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2014</b>	<b>LE Reclassified Rate</b>
	0104 Centerville Elem					2.11%	
	0105 Centerville H S					2.13%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>							<b>SS Reclassified Rate</b>
	0282 Centerville Public Schls					2.12%	

**Your Preliminary Rate by School System (SS) is:**  
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### For FY2013-14 Using FY12 Expenditures

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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.

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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 FY2013-14 Using FY12 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	1,193,693.28	1,193,693.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,304.40	4,304.40	0.00	0.00	0.00	0.00
222X Educational Media Services	5,874.10	5,874.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,558.13	116,558.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,508.71	68,508.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,192.45	6,948.97	25,243.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,615.07	208,615.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	115,512.64	115,512.64	0.00	0.00	0.00	0.00
31XX Food Services	201,522.17	201,522.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,081.87	28,081.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	72,790.09	0.00	0.00	72,790.09	0.00	0.00
<b>Totals</b>	2,047,652.91	1,949,619.34	25,243.48	72,790.09	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>	2,047,652.91					

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 FY2013-14 Using FY12 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	790,192.64	790,192.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,922.25	72,922.25	0.00	0.00	0.00	0.00
222X Educational Media Services	1,498.83	1,498.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,951.93	80,951.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,067.59	56,067.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,228.20	8,305.35	23,922.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,501.30	134,501.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,635.94	109,635.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	153,325.45	153,325.45	0.00	0.00	0.00	0.00
<b>Totals</b>	1,431,324.13	1,407,401.28	23,922.85	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>	1,431,324.13					

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 FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0289 Belt Public Schools

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0112 Belt Elem	Indirect/Direct	25,243.48 / 1,949,619.34	1.29%			
	LE 0113 Belt H S	Indirect/Direct	23,922.85 / 1,407,401.28	1.70%			
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0112 Belt Elem	0.0136	0.0208	0.0094	0.0137	1.29%	
	0113 Belt H S	0.0163	0.0199	0.0128	0.0137	1.70%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0112 Belt Elem	0.0000	0.0000	0.0000	0.0000		
	0113 Belt H S	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0112 Belt Elem	0.0136	0.0208	0.0094	0.0137		
	0113 Belt H S	0.0163	0.0199	0.0128	0.0137		
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0112 Belt Elem					1.34%	
	0113 Belt H S					1.51%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0289 Belt Public Schools		Your Preliminary Rate by School System (SS) is:			1.43%	
	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 FY2013-14 Using FY12 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 FY2013-14 Using FY12 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	528,729.94	528,729.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,578.91	9,578.91	0.00	0.00	0.00	0.00
222X Educational Media Services	14,249.12	14,249.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,372.98	15,372.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,725.46	117,725.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,249.68	5,544.68	29,705.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,212.96	126,212.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,213.31	68,213.31	0.00	0.00	0.00	0.00
31XX Food Services	62,866.20	62,866.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,806.49	2,806.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,157.30	14,157.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	165,035.13	0.00	0.00	165,035.13	0.00	0.00
<b>Totals</b>	1,160,197.48	965,457.35	29,705.00	165,035.13	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>	1,160,197.48					

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 FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0301 Vaughn Elementary

Line A	Indirect/Direct	29,705.00 /	965,457.35	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0127 Vaughn Elem				3.08%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0127 Vaughn Elem	0.0349	0.0270	0.0276	0.0341	3.08%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0127 Vaughn Elem	0.0349	0.0270	0.0276	0.0341	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0127 Vaughn Elem				2.93%	<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				2.93%	<input style="width: 100px; 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.

\* 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 FY2013-14 Using FY12 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	552,490.44	552,490.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,165.78	17,165.78	0.00	0.00	0.00	0.00
222X Educational Media Services	20,482.79	20,482.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,500.77	17,500.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,649.27	0.00	53,649.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	64,610.56	64,610.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,288.77	33,288.77	0.00	0.00	0.00	0.00
31XX Food Services	42,595.30	42,595.30	0.00	0.00	0.00	0.00
<b>Totals</b>	801,783.68	748,134.41	53,649.27	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>	801,783.68					

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 FY2013-14 Using FY12 Expenditures

#### 07 Cascade 0305 Ulm Elementary

Line A	Indirect/Direct	53,649.27 /	748,134.41	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0131 Ulm Elem				7.17%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	0131 Ulm Elem	0.0512	0.0491	0.0503	0.0496	7.17%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
	0131 Ulm 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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0131 Ulm Elem	0.0512	0.0491	0.0503	0.0496	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
	0131 Ulm Elem				5.17%	<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>	5.17%	<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 FY2013-14 Using FY12 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	795,239.96	777,246.96	0.00	17,993.00	0.00	0.00
21XX Support Services - Students	49,738.20	49,738.20	0.00	0.00	0.00	0.00
222X Educational Media Services	35,180.32	35,180.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,283.24	85,283.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,363.87	73,363.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,481.14	13,376.14	67,105.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	250,640.58	231,494.82	0.00	19,145.76	0.00	0.00
27XX Student Transportation Services	130,452.47	130,452.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,972.59	15,972.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,948.38	58,948.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,000.00	0.00	0.00	20,000.00	0.00	0.00
<b>Totals</b>	1,595,300.75	1,471,056.99	67,105.00	57,138.76	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>	1,595,300.75					

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 FY2013-14 Using FY12 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	1,379,432.45	1,379,432.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	49,036.32	49,036.32	0.00	0.00	0.00	0.00
222X Educational Media Services	35,318.48	35,318.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,426.90	148,426.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,830.27	101,830.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,666.42	11,597.37	73,069.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,839.97	141,500.25	0.00	46,339.72	0.00	0.00
27XX Student Transportation Services	144,938.83	144,938.83	0.00	0.00	0.00	0.00
31XX Food Services	237,046.57	237,046.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,823.49	8,823.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,560.62	36,560.62	0.00	0.00	0.00	0.00
<b>Totals</b>	2,413,920.32	2,294,511.55	73,069.05	46,339.72	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>	2,413,920.32					

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 FY2013-14 Using FY12 Expenditures

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

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
	LE 0118 Simms H S	Indirect/Direct 67,105.00 / 1,471,056.99	4.56%	<input type="text"/>			
	LE 1225 Sun River Valley Elem	Indirect/Direct 73,069.05 / 2,294,511.55	3.18%	<input type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	
	0118 Simms H S	0.0495	0.0480	0.0303	0.0318	4.56%	
	1225 Sun River Valley Elem	0.0310	0.0223	0.0163	0.0318	3.18%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>	
	0118 Simms H S	0.0000	0.0000	0.0303	0.0000	<input type="text"/>	
	1225 Sun River Valley Elem	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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>		
	0118 Simms H S	0.0495	0.0480	0.0303	0.0318	<input type="text"/>	
	1225 Sun River Valley Elem	0.0310	0.0223	0.0163	0.0318	<input type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>	
	0118 Simms H S				3.90%	<input type="text"/>	
	1225 Sun River Valley Elem				2.53%	<input type="text"/>	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	1067 Sun River Valley Pub Schls				3.22%	<input type="text"/>	
		<b>Your Preliminary Rate by School System (SS) is:</b>					
		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 FY2013-14 Using FY12 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.