



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 Expenditures

29 McCone 0660 Circle Public Schools

0547 Circle 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	932,041.63	932,041.63	0.00	0.00	0.00	0.00
222X Educational Media Services	34,523.76	34,523.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,446.90	69,446.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	82,562.26	82,562.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,922.93	0.00	28,922.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,333.93	143,942.75	0.00	9,391.18	0.00	0.00
27XX Student Transportation Services	161,561.64	161,561.64	0.00	0.00	0.00	0.00
31XX Food Services	6,488.83	6,488.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,609.36	27,609.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,944.87	0.00	0.00	24,944.87	0.00	0.00
Totals	1,521,436.11	1,458,177.13	28,922.93	34,336.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,521,436.11					

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

29 McCone 0660 Circle Public Schools

0548 Circle 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	602,352.68	602,352.68	0.00	0.00	0.00	0.00
222X Educational Media Services	9,433.17	9,433.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,796.56	55,796.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,259.01	65,259.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,754.00	0.00	28,754.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,145.70	170,145.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	148,934.83	148,934.83	0.00	0.00	0.00	0.00
31XX Food Services	123,533.04	123,533.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	119,066.40	119,066.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	63,300.98	0.00	0.00	63,300.98	0.00	0.00
Totals	1,386,576.37	1,294,521.39	28,754.00	63,300.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,386,576.37					

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

29 McCone 0660 Circle Public Schools

Line A		2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0547 Circle Elem	Indirect/Direct 28,922.93 / 1,458,177.13	1.98%	<input type="text"/>		
	LE 0548 Circle H S	Indirect/Direct 28,754.00 / 1,294,521.39	2.22%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0547 Circle Elem	0.0165	0.0152	0.0202	0.0172	1.98%
	0548 Circle H S	0.0179	0.0164	0.0219	0.0172	2.22%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0547 Circle Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
	0548 Circle H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0547 Circle Elem	0.0165	0.0152	0.0202	0.0172	<input type="text"/>
	0548 Circle H S	0.0179	0.0164	0.0219	0.0172	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0547 Circle Elem				1.69%	<input type="text"/>
	0548 Circle H S				1.82%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0660 Circle Public Schools				1.76%	<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

29 McCone 0660 Circle 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

29 McCone 0678 Vida Elementary

0566 Vida 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	120,017.14	120,017.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	54.95	54.95	0.00	0.00	0.00	0.00
222X Educational Media Services	142.40	142.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,768.79	16,768.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,184.03	0.00	3,184.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,261.61	30,261.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,233.56	39,233.56	0.00	0.00	0.00	0.00
31XX Food Services	978.03	978.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,119.03	0.00	0.00	4,119.03	0.00	0.00
Totals	214,759.54	207,456.48	3,184.03	4,119.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	214,759.54					

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

29 McCone 0678 Vida Elementary

Line A	Indirect/Direct	3,184.03 /	207,456.48	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0566 Vida Elem				1.53%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0566 Vida Elem	0.0201	0.0010	0.0266	0.0184	1.53%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0566 Vida Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0566 Vida Elem	0.0201	0.0010	0.0266	0.0184	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0566 Vida Elem				1.55%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0678 Vida Elementary				Your Preliminary Rate by School System (SS) is:	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.					1.55%

* 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.