



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	36,289,008.57	36,282,160.57	0.00	6,848.00	0.00	0.00
21XX Support Services - Students	3,080,861.70	3,080,861.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,521,872.48	2,521,872.48	0.00	0.00	0.00	0.00
222X Educational Media Services	1,332,131.16	1,332,131.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	996,225.10	996,225.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,997,476.50	2,997,476.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,602,071.82	7,000.00	1,589,726.87	5,344.95	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,405,614.58	5,344,092.58	0.00	61,522.00	0.00	0.00
27XX Student Transportation Services	2,041,161.01	2,041,161.01	0.00	0.00	0.00	0.00
31XX Food Services	3,413,364.08	3,377,207.20	0.00	36,156.88	0.00	0.00
33XX Community Services	216,976.46	216,976.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	426,976.89	426,976.89	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	412,961.01	0.00	0.00	0.00	412,961.01	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	446,333.32	446,333.32	0.00	0.00	0.00	0.00
Totals	61,183,034.68	59,070,474.97	1,589,726.87	109,871.83	412,961.01	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	61,183,034.68					

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 FY2014-15 Using FY13 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	18,271,473.06	18,140,542.02	0.00	130,931.04	0.00	0.00
21XX Support Services - Students	1,331,196.67	1,331,196.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	501,686.98	501,686.98	0.00	0.00	0.00	0.00
222X Educational Media Services	447,527.38	447,527.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	519,072.79	519,072.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,956,004.19	1,956,004.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	950,468.62	0.00	920,179.62	30,289.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,482,968.13	3,473,761.13	0.00	9,207.00	0.00	0.00
27XX Student Transportation Services	500,677.66	500,677.66	0.00	0.00	0.00	0.00
33XX Community Services	99,153.38	99,153.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	263,303.11	263,303.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	816,341.81	816,341.81	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	118,350.99	0.00	0.00	0.00	118,350.99	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	357,863.00	27,743.00	0.00	330,120.00	0.00	0.00
Totals	29,616,087.77	28,077,010.12	920,179.62	500,547.04	118,350.99	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	29,616,087.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

07 Cascade 0278 Great Falls Public Schls

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0098 Great Falls Elem	Indirect/Direct 1,589,726.87 / 59,070,474.97	2.69%	<input type="text"/>		
	LE 0099 Great Falls H S	Indirect/Direct 920,179.62 / 28,077,010.12	3.28%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0098 Great Falls Elem	0.0346	0.0371	0.0442	0.0439	2.69%
	0099 Great Falls H S	0.0304	0.0313	0.0442	0.0439	3.28%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0098 Great Falls Elem	0.0801	0.0794	0.0502	0.0471	<input type="text"/>
	0099 Great Falls H S	0.0009	0.0206	0.0502	0.0471	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0098 Great Falls Elem	0.0801	0.0794	0.0502	0.0471	<input type="text"/>
	0099 Great Falls H S	0.0304	0.0313	0.0502	0.0471	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0098 Great Falls Elem				5.39%	<input type="text"/>
	0099 Great Falls H S				3.64%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0278 Great Falls Public Schls				4.52%	<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 FY2014-15 Using FY13 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 FY2014-15 Using FY13 Expenditures

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

				Excluded Costs		
Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	936,306.55	936,306.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	169,946.46	169,946.46	0.00	0.00	0.00	0.00
222X Educational Media Services	40,207.42	40,207.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,149.01	132,149.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,358.90	38,358.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	202,944.51	181,318.51	0.00	21,626.00	0.00	0.00
27XX Student Transportation Services	257,058.26	209,458.26	0.00	47,600.00	0.00	0.00
31XX Food Services	134,926.09	134,926.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,495.81	4,495.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,870.21	22,870.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,087.97	0.00	0.00	27,087.97	0.00	0.00
Totals	1,966,351.19	1,870,037.22	0.00	96,313.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,966,351.19					

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 FY2014-15 Using FY13 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	673,982.85	673,982.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,080.93	12,080.93	0.00	0.00	0.00	0.00
222X Educational Media Services	40,116.34	40,116.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,289.28	127,289.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,130.65	73,130.65	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,121.67	170,495.67	0.00	21,626.00	0.00	0.00
27XX Student Transportation Services	302,764.24	242,954.24	0.00	59,810.00	0.00	0.00
31XX Food Services	22,531.22	22,531.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,132.35	23,132.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,180.77	65,180.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,981.58	0.00	0.00	1,981.58	0.00	0.00
Totals	1,534,311.88	1,450,894.30	0.00	83,417.58	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,534,311.88					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 0280 Cascade Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0101 Cascade Elem	Indirect/Direct	0.00 / 1,870,037.22	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
	LE 0102 Cascade H S	Indirect/Direct	0.00 / 1,450,894.30	0.00%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0101 Cascade Elem		0.0000	0.0000	0.0237	0.0201	0.00%
	0102 Cascade H S		0.0000	0.0000	0.0237	0.0201	0.00%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0101 Cascade Elem		0.0243	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
	0102 Cascade H S		0.0577	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0101 Cascade Elem		0.0243	0.0000	0.0237	0.0201	<input style="width: 60px; height: 20px;" type="text"/>
	0102 Cascade H S		0.0577	0.0000	0.0237	0.0201	<input style="width: 60px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0101 Cascade Elem					1.29%	<input style="width: 60px; height: 20px;" type="text"/>
	0102 Cascade H S					1.93%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0280 Cascade Public Schools					1.61%	<input style="width: 60px; 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.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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.

** "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 FY2014-15 Using FY13 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	1,000,591.73	1,000,591.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,805.87	38,805.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	136,672.24	136,672.24	0.00	0.00	0.00	0.00
222X Educational Media Services	55,657.19	55,657.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,624.28	95,624.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,675.12	59,675.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,393.34	0.00	31,393.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,503.27	139,979.23	0.00	22,524.04	0.00	0.00
27XX Student Transportation Services	173,521.28	124,883.78	0.00	48,637.50	0.00	0.00
31XX Food Services	140,730.17	140,730.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,836.90	6,836.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,021.69	28,021.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,946.61	1,844.91	0.00	22,101.70	0.00	0.00
Totals	1,953,979.69	1,829,323.11	31,393.34	93,263.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,953,979.69					

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 FY2014-15 Using FY13 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	486,829.52	486,829.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	174,276.84	174,276.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,995.65	1,995.65	0.00	0.00	0.00	0.00
222X Educational Media Services	53,569.76	53,569.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,175.85	74,175.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,276.19	43,276.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,301.44	0.00	25,301.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	150,026.03	137,044.03	0.00	12,982.00	0.00	0.00
27XX Student Transportation Services	162,906.72	114,269.22	0.00	48,637.50	0.00	0.00
31XX Food Services	32,693.91	32,693.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,337.84	21,337.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,860.30	76,860.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,420.14	0.00	0.00	10,420.14	0.00	0.00
Totals	1,313,670.19	1,216,329.11	25,301.44	72,039.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,313,670.19					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 0282 Centerville Public Schls

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0104 Centerville Elem	Indirect/Direct	31,393.34 / 1,829,323.11	1.72%	<input type="text"/>			
	LE 0105 Centerville H S	Indirect/Direct	25,301.44 / 1,216,329.11	2.08%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
	0104 Centerville Elem			0.0178	0.0143	0.0211	0.0212	1.72%
	0105 Centerville H S			0.0140	0.0213	0.0211	0.0212	2.08%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
	0104 Centerville Elem			0.0146	0.0374	0.0235	0.0225	<input type="text"/>
	0105 Centerville H S			0.0156	0.0374	0.0235	0.0225	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
	0104 Centerville Elem			0.0178	0.0374	0.0235	0.0225	<input type="text"/>
	0105 Centerville H S			0.0156	0.0374	0.0235	0.0225	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate	
	0104 Centerville Elem					2.25%	<input type="text"/>	
	0105 Centerville H S					2.28%	<input type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate	
	0282 Centerville Public Schls					2.27%	<input type="text"/>	

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

For FY2014-15 Using FY13 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 FY2014-15 Using FY13 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	1,283,021.98	1,283,021.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,365.60	4,365.60	0.00	0.00	0.00	0.00
222X Educational Media Services	8,188.36	8,188.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,764.46	116,764.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	74,653.34	74,653.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,326.24	8,406.23	26,920.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,924.16	203,924.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,114.39	120,114.39	0.00	0.00	0.00	0.00
31XX Food Services	231,628.71	231,628.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,645.66	41,645.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,970.47	0.00	0.00	4,970.47	0.00	0.00
Totals	2,124,603.37	2,092,712.89	26,920.01	4,970.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,124,603.37					

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 FY2014-15 Using FY13 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	748,296.02	748,296.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	99,881.47	99,881.47	0.00	0.00	0.00	0.00
222X Educational Media Services	1,852.68	1,852.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,485.09	81,485.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,804.40	59,804.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,558.51	7,202.40	25,356.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,999.10	131,999.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,813.19	99,813.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	144,258.16	144,258.16	0.00	0.00	0.00	0.00
Totals	1,399,948.62	1,374,592.51	25,356.11	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,399,948.62					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 0289 Belt Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0112 Belt Elem	Indirect/Direct	26,920.01 / 2,092,712.89	1.29%			
	LE 0113 Belt H S	Indirect/Direct	25,356.11 / 1,374,592.51	1.84%			
Line B	Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
		0112 Belt Elem	0.0208	0.0094	0.0137	0.0143	1.29%
		0113 Belt H S	0.0199	0.0128	0.0137	0.0143	1.84%
Line C	Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
		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	2011	2012	2013	2014	
		0112 Belt Elem	0.0208	0.0094	0.0137	0.0143	
		0113 Belt H S	0.0199	0.0128	0.0137	0.0143	
Line E	Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
		0112 Belt Elem				1.35%	
		0113 Belt H S				1.50%	
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0289 Belt Public Schools					1.43%	

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 FY2014-15 Using FY13 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 FY2014-15 Using FY13 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	635,318.01	635,318.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,040.60	6,040.60	0.00	0.00	0.00	0.00
222X Educational Media Services	14,741.58	14,741.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,266.72	13,266.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,762.80	111,762.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,958.83	6,430.80	35,528.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,489.78	138,489.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,248.40	62,248.40	0.00	0.00	0.00	0.00
31XX Food Services	64,968.26	64,968.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,400.77	2,400.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,808.63	12,808.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	156,526.44	0.00	0.00	156,526.44	0.00	0.00
Totals	1,260,530.82	1,068,476.35	35,528.03	156,526.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,260,530.82					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 0301 Vaughn Elementary

Line A	Indirect/Direct	35,528.03 /	1,068,476.35	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0127 Vaughn Elem				3.33%			
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0127 Vaughn Elem	0.0270	0.0276	0.0341	0.0293	3.33%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0127 Vaughn Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0127 Vaughn Elem	0.0270	0.0276	0.0341	0.0293		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0127 Vaughn Elem					2.87%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	0301 Vaughn Elementary	Your Preliminary Rate by School System (SS) is:				2.87%	
		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 FY2014-15 Using FY13 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	582,819.33	567,011.33	0.00	15,808.00	0.00	0.00
21XX Support Services - Students	17,220.34	17,220.34	0.00	0.00	0.00	0.00
222X Educational Media Services	23,527.26	23,527.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,376.90	16,376.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,506.80	0.00	49,506.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,785.13	52,533.13	0.00	14,252.00	0.00	0.00
27XX Student Transportation Services	37,517.27	37,517.27	0.00	0.00	0.00	0.00
31XX Food Services	44,540.88	44,540.88	0.00	0.00	0.00	0.00
Totals	838,293.91	758,727.11	49,506.80	30,060.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	838,293.91					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 0305 Ulm Elementary

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0131 Ulm Elem	6.52%	<input style="width: 100px; height: 20px;" type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012
	0131 Ulm Elem	0.0491	0.0503
Line C Approved Indirect Cost Rates	LE	2011	2012
	0131 Ulm Elem	0.0000	0.0000
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012
	0131 Ulm Elem	0.0491	0.0503
Line E Five Year Average with 5% Discount	LE	2013	2014
	0131 Ulm Elem	0.0496	0.0517
Line F Average of LE's contained under one School System Code (SS)		2015	LE Reclassified Rate
0305 Ulm Elementary	Your Preliminary Rate by School System (SS) is:	5.05%	<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 FY2014-15 Using FY13 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	707,948.08	707,948.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,932.06	26,932.06	0.00	0.00	0.00	0.00
222X Educational Media Services	40,158.80	40,158.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,350.77	49,350.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,785.57	69,785.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,331.27	3,184.83	77,146.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,900.11	227,632.28	0.00	8,267.83	0.00	0.00
27XX Student Transportation Services	149,384.79	109,368.79	0.00	40,016.00	0.00	0.00
31XX Food Services	22,892.67	22,892.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,577.28	18,577.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,890.59	78,890.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,947.50	0.00	0.00	10,947.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	115,000.00	0.00	0.00	115,000.00	0.00	0.00
Totals	1,606,099.49	1,354,721.72	77,146.44	174,231.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,606,099.49					

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 FY2014-15 Using FY13 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	1,404,579.91	1,395,939.91	0.00	8,640.00	0.00	0.00
21XX Support Services - Students	29,950.77	29,950.77	0.00	0.00	0.00	0.00
222X Educational Media Services	40,149.00	40,149.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,664.61	128,664.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,999.90	90,999.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,479.85	3,189.19	98,290.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,192.92	129,192.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	167,883.99	150,004.99	0.00	17,879.00	0.00	0.00
31XX Food Services	215,662.85	215,662.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,075.93	8,075.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,609.97	21,609.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,547.50	0.00	0.00	2,547.50	0.00	0.00
Totals	2,340,797.20	2,213,440.04	98,290.66	29,066.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,340,797.20					

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 FY2014-15 Using FY13 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

Line A		2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **		
	LE 0118 Simms H S	Indirect/Direct 77,146.44 / 1,354,721.72	5.69%	<input type="text"/>		
	LE 1225 Sun River Valley Elem	Indirect/Direct 98,290.66 / 2,213,440.04	4.44%	<input type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0118 Simms H S	0.0480	0.0303	0.0318	0.0322	5.69%
	1225 Sun River Valley Elem	0.0223	0.0163	0.0318	0.0322	4.44%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0118 Simms H S	0.0000	0.0303	0.0000	0.0000	<input type="text"/>
	1225 Sun River Valley Elem	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014	
	0118 Simms H S	0.0480	0.0303	0.0318	0.0322	<input type="text"/>
	1225 Sun River Valley Elem	0.0223	0.0163	0.0318	0.0322	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0118 Simms H S				3.78%	<input type="text"/>
	1225 Sun River Valley Elem				2.79%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	1067 Sun River Valley Pub Schls				3.29%	<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 FY2014-15 Using FY13 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.

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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.