



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	805,224.92	805,224.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,485.55	1,485.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,346.15	54,346.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,198.98	76,198.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,894.05	0.00	24,894.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,443.18	141,443.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	170,033.84	157,583.84	0.00	12,450.00	0.00	0.00
31XX Food Services	5,643.10	5,643.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,383.02	34,383.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	154,837.83	0.00	0.00	154,837.83	0.00	0.00
Totals	1,468,490.62	1,276,308.74	24,894.05	167,287.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,468,490.62					

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

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	533,813.37	533,813.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	840.40	840.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,329.19	47,329.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,640.86	52,640.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,696.21	0.00	21,696.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,063.63	172,063.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	140,748.23	128,298.23	0.00	12,450.00	0.00	0.00
31XX Food Services	112,586.11	112,586.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	107,426.31	107,426.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	191,547.48	0.00	0.00	191,547.48	0.00	0.00
Totals	1,380,691.79	1,154,998.10	21,696.21	203,997.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,380,691.79					

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

29 McCone 0660 Circle Public Schools

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **
	LE 0547 Circle Elem	Indirect/Direct	24,894.05 / 1,276,308.74	1.95%	<input type="text"/>	
	LE 0548 Circle H S	Indirect/Direct	21,696.21 / 1,154,998.10	1.88%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0547 Circle Elem	0.0152	0.0202	0.0172	0.0176	1.95%
	0548 Circle H S	0.0164	0.0219	0.0172	0.0176	1.88%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	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	2011	2012	2013	2014	
	0547 Circle Elem	0.0152	0.0202	0.0172	0.0176	<input type="text"/>
	0548 Circle H S	0.0164	0.0219	0.0172	0.0176	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0547 Circle Elem				1.70%	<input type="text"/>
	0548 Circle H S				1.75%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0660 Circle Public Schools				1.73%	<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

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 FY2014-15 Using FY13 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	188,029.64	188,029.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	21,349.02	21,349.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,537.17	0.00	2,537.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,266.32	20,266.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89,303.15	44,803.15	0.00	44,500.00	0.00	0.00
31XX Food Services	1,253.70	1,253.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,107.54	0.00	0.00	4,107.54	0.00	0.00
Totals	326,846.54	275,701.83	2,537.17	48,607.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	326,846.54					

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 FY2014-15 Using FY13 Expenditures

29 McCone 0678 Vida Elementary

Line A	Indirect/Direct	2,537.17 /	275,701.83	2015 Calculated Rate	0.92%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 0566 Vida Elem							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0566 Vida Elem	0.0010	0.0266	0.0184	0.0155	0.92%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0566 Vida Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0566 Vida Elem	0.0010	0.0266	0.0184	0.0155		
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0566 Vida Elem					1.34%	
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:				1.34%	
		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.

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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.

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