



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	38,903,263.05	38,873,132.95	0.00	30,130.10	0.00	0.00
21XX Support Services - Students	3,692,123.33	3,692,123.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,250,002.26	2,250,002.26	0.00	0.00	0.00	0.00
222X Educational Media Services	1,368,476.67	1,368,476.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,232,890.39	1,232,890.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,303,901.55	3,284,099.55	0.00	19,802.00	0.00	0.00
25XX Support Services - Business	1,635,223.15	0.00	1,529,126.70	106,096.45	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,507,151.15	6,415,035.97	0.00	92,115.18	0.00	0.00
27XX Student Transportation Services	2,208,959.37	2,208,959.37	0.00	0.00	0.00	0.00
31XX Food Services	3,727,300.11	3,683,375.11	0.00	43,925.00	0.00	0.00
33XX Community Services	128,616.19	128,616.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	510,953.63	508,328.03	0.00	2,625.60	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	435,042.75	0.00	0.00	0.00	435,042.75	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	191,313.59	191,313.59	0.00	0.00	0.00	0.00
<b>Totals</b>	66,095,217.19	63,836,353.41	1,529,126.70	294,694.33	435,042.75	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	66,095,217.19					

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 FY2015-16 Using FY14 Expenditures

07 Cascade 0278 Great Falls Public Schls

**0099 Great Falls H S**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	16,205,464.67	16,042,235.70	0.00	163,228.97	0.00	0.00
21XX Support Services - Students	1,272,333.75	1,272,333.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	559,813.12	559,813.12	0.00	0.00	0.00	0.00
222X Educational Media Services	430,508.85	430,508.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	698,946.49	698,946.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,865,786.48	1,865,786.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	978,571.67	0.00	895,854.32	82,717.35	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,623,530.55	3,596,808.78	0.00	26,721.77	0.00	0.00
27XX Student Transportation Services	557,740.92	557,740.92	0.00	0.00	0.00	0.00
33XX Community Services	108,386.78	108,386.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	275,572.76	275,572.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	922,626.12	900,012.12	0.00	22,614.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	124,256.62	0.00	0.00	0.00	124,256.62	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,107.00	9,107.00	0.00	0.00	0.00	0.00
<b>Totals</b>	27,632,645.78	26,317,252.75	895,854.32	295,282.09	124,256.62	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	27,632,645.78					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0098 Great Falls Elem	Indirect/Direct 1,529,126.70 / 63,836,353.41	2.40%	[ ]	
LE 0099 Great Falls H S	Indirect/Direct 895,854.32 / 26,317,252.75	3.40%	[ ]	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0098 Great Falls Elem	0.0371	0.0442	0.0439	0.0452	2.40%
	0099 Great Falls H S	0.0313	0.0442	0.0439	0.0452	3.40%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0098 Great Falls Elem	0.0794	0.0502	0.0471	0.0498	[ ]
	0099 Great Falls H S	0.0206	0.0502	0.0471	0.0498	[ ]

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0098 Great Falls Elem	0.0794	0.0502	0.0471	0.0498	[ ]
	0099 Great Falls H S	0.0313	0.0502	0.0471	0.0498	[ ]

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0098 Great Falls Elem	4.76%	[ ]
	0099 Great Falls H S	4.04%	[ ]

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0278 Great Falls Public Schls	<b>4.40%</b>	

**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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 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	995,684.17	995,684.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	131,089.78	131,089.78	0.00	0.00	0.00	0.00
222X Educational Media Services	50,062.96	50,062.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,729.57	145,729.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,019.69	90,019.69	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	186,539.29	186,539.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	288,124.11	223,421.51	0.00	64,702.60	0.00	0.00
31XX Food Services	165,411.79	165,411.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,466.94	3,466.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,756.67	25,756.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,242.41	0.00	0.00	3,242.41	0.00	0.00
<b>Totals</b>	2,085,127.38	2,017,182.37	0.00	67,945.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,085,127.38					

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 FY2015-16 Using FY14 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	688,480.48	686,980.48	0.00	1,500.00	0.00	0.00
21XX Support Services - Students	32,736.67	32,736.67	0.00	0.00	0.00	0.00
222X Educational Media Services	30,735.14	30,735.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,076.15	138,076.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,575.93	91,575.93	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,929.21	158,929.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	314,598.44	251,902.04	0.00	62,696.40	0.00	0.00
31XX Food Services	22,922.84	22,922.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,999.00	26,999.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,765.70	64,765.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,703.92	0.00	0.00	1,703.92	0.00	0.00
<b>Totals</b>	1,571,523.48	1,505,623.16	0.00	65,900.32	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,571,523.48					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0101 Cascade Elem	Indirect/Direct	0.00 / 2,017,182.37	0.00%	[ ]
	LE 0102 Cascade H S	Indirect/Direct	0.00 / 1,505,623.16	0.00%	[ ]

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0101 Cascade Elem	0.0000	0.0237	0.0201	0.0161	0.00%
	0102 Cascade H S	0.0000	0.0237	0.0201	0.0161	0.00%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0101 Cascade Elem	0.0000	0.0000	0.0000	0.0000	[ ]
	0102 Cascade H S	0.0000	0.0000	0.0000	0.0000	[ ]

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0101 Cascade Elem	0.0000	0.0237	0.0201	0.0161	[ ]
	0102 Cascade H S	0.0000	0.0237	0.0201	0.0161	[ ]

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0101 Cascade Elem	1.14%	[ ]
	0102 Cascade H S	1.14%	[ ]

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0280 Cascade Public Schools	<b>1.14%</b>	[ ]

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



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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 FY2015-16 Using FY14 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	1,147,601.15	1,142,392.15	0.00	5,209.00	0.00	0.00
21XX Support Services - Students	46,388.64	46,388.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	155,044.57	155,044.57	0.00	0.00	0.00	0.00
222X Educational Media Services	59,325.36	59,325.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,810.25	111,810.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,618.34	44,618.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,819.16	0.00	35,819.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	205,554.60	200,175.60	0.00	5,379.00	0.00	0.00
27XX Student Transportation Services	149,395.54	149,395.54	0.00	0.00	0.00	0.00
31XX Food Services	145,564.72	145,564.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,510.18	6,510.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,251.79	42,251.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,065.42	2,840.05	0.00	3,225.37	0.00	0.00
<b>Totals</b>	2,155,949.72	2,106,317.19	35,819.16	13,813.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,155,949.72					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

07 Cascade 0282 Centerville Public Schls

**0105 Centerville H S**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	527,802.33	527,802.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	199,005.05	199,005.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,355.45	2,355.45	0.00	0.00	0.00	0.00
222X Educational Media Services	59,172.91	59,172.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,732.99	87,732.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,766.75	37,766.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,313.41	0.00	25,313.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	132,740.71	132,740.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	140,163.95	140,163.95	0.00	0.00	0.00	0.00
31XX Food Services	34,998.60	34,998.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,506.66	23,506.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,940.73	67,940.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,588.61	0.00	0.00	1,588.61	0.00	0.00
<b>Totals</b>	1,340,088.15	1,313,186.13	25,313.41	1,588.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,340,088.15					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A			2016 <u>Calculated Rate</u>	2016 <u>Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0104 Centerville Elem	Indirect/Direct	35,819.16 / 2,106,317.19	1.70%	
	LE 0105 Centerville H S	Indirect/Direct	25,313.41 / 1,313,186.13	1.93%	

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0104 Centerville Elem	0.0143	0.0211	0.0212	0.0227	1.70%
	0105 Centerville H S	0.0213	0.0211	0.0212	0.0227	1.93%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0104 Centerville Elem	0.0374	0.0235	0.0225	0.0234	
	0105 Centerville H S	0.0374	0.0235	0.0225	0.0234	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0104 Centerville Elem	0.0374	0.0235	0.0225	0.0234	
	0105 Centerville H S	0.0374	0.0235	0.0225	0.0234	

Line E Five Year Average with 5% Discount	<u>LE</u>	<u>2016</u>	<u>LE Reclaasified Rate</u>
	0104 Centerville Elem	2.35%	
	0105 Centerville H S	2.40%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0282 Centerville Public Schls	<b>2.38%</b>	

**Your Preliminary Rate by School System (SS) is:**  
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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	1,383,954.03	1,383,954.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,426.80	4,426.80	0.00	0.00	0.00	0.00
222X Educational Media Services	8,609.77	8,609.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,686.83	118,686.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,939.08	88,939.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,815.60	10,514.56	23,301.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	203,172.17	203,172.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,693.47	110,693.47	0.00	0.00	0.00	0.00
31XX Food Services	174,402.34	174,402.34	0.00	0.00	0.00	0.00
33XX Community Services	1,375.00	1,375.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,745.81	21,745.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,227.56	0.00	0.00	35,227.56	0.00	0.00
<b>Totals</b>	2,185,048.46	2,126,519.86	23,301.04	35,227.56	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,185,048.46					

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



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 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	701,317.74	701,317.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,965.25	61,965.25	0.00	0.00	0.00	0.00
222X Educational Media Services	2,832.54	2,832.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,806.48	151,806.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	70,807.61	70,807.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,251.65	8,308.72	23,942.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,108.41	180,108.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,097.56	79,097.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	177,653.57	177,653.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	60,000.00	0.00	0.00	60,000.00	0.00	0.00
<b>Totals</b>	1,517,840.81	1,433,897.88	23,942.93	60,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,517,840.81					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0112 Belt Elem	Indirect/Direct 23,301.04 / 2,126,519.86	1.10%	
	LE 0113 Belt H S	Indirect/Direct 23,942.93 / 1,433,897.88	1.67%	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0112 Belt Elem	0.0094	0.0137	0.0143	0.0143	1.10%
	0113 Belt H S	0.0128	0.0137	0.0143	0.0143	1.67%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	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	2012	2013	2014	2015	2016
	0112 Belt Elem	0.0094	0.0137	0.0143	0.0143	
	0113 Belt H S	0.0128	0.0137	0.0143	0.0143	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0112 Belt Elem	1.19%	
	0113 Belt H S	1.36%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0289 Belt Public Schools	<b>1.28%</b>	

**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 FY2015-16 Using FY14 Expenditures

\* 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 FY2015-16 Using FY14 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	766,205.90	752,048.03	0.00	14,157.87	0.00	0.00
21XX Support Services - Students	5,631.11	5,631.11	0.00	0.00	0.00	0.00
222X Educational Media Services	16,706.53	16,706.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,307.14	19,307.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,483.76	117,483.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,580.53	8,202.98	34,377.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	167,693.63	159,017.63	0.00	8,676.00	0.00	0.00
27XX Student Transportation Services	57,136.01	57,136.01	0.00	0.00	0.00	0.00
31XX Food Services	66,536.28	66,536.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,989.40	3,989.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,984.92	13,984.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	136,053.59	0.00	0.00	136,053.59	0.00	0.00
<b>Totals</b>	1,413,308.80	1,220,043.79	34,377.55	158,887.46	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,413,308.80					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0127 Vaughn Elem	Indirect/Direct	34,377.55 / 1,220,043.79	2.82%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0127 Vaughn Elem	0.0276	0.0341	0.0293	0.0287	2.82%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0127 Vaughn Elem	0.0276	0.0341	0.0293	0.0287	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0127 Vaughn Elem				2.81%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
	0301 Vaughn Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>2.81%</b>	
		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 FY2015-16 Using FY14 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	631,326.80	631,326.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,862.71	18,862.71	0.00	0.00	0.00	0.00
222X Educational Media Services	24,238.47	24,238.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,335.22	86,335.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,712.71	772.05	57,940.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	71,469.61	71,469.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,170.08	41,170.08	0.00	0.00	0.00	0.00
31XX Food Services	52,200.23	52,200.23	0.00	0.00	0.00	0.00
<b>Totals</b>	984,315.83	926,375.17	57,940.66	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	984,315.83					

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 FY2015-16 Using FY14 Expenditures

Line A		2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
LE 0131 Ulm Elem	Indirect/Direct	57,940.66 / 926,375.17	6.25%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0131 Ulm Elem	0.0503	0.0496	0.0517	0.0505	6.25%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</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>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0131 Ulm Elem	0.0503	0.0496	0.0517	0.0505	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclassified Rate</b>
	0131 Ulm Elem				5.03%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2016</b>	<b>SS Reclassified Rate</b>
0305 Ulm Elementary					<b>5.03%</b>	

**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 FY2015-16 Using FY14 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	748,441.93	735,505.69	0.00	12,936.24	0.00	0.00
21XX Support Services - Students	35,115.33	35,115.33	0.00	0.00	0.00	0.00
222X Educational Media Services	41,505.76	41,505.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,988.45	95,988.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38.07	38.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,139.90	3,448.47	80,691.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,623.07	236,623.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,696.55	113,070.16	0.00	63,626.39	0.00	0.00
31XX Food Services	67,236.26	67,236.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,209.42	25,209.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,042.94	100,042.94	0.00	0.00	0.00	0.00
<b>Totals</b>	1,611,037.68	1,453,783.62	80,691.43	76,562.63	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,611,037.68					

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 FY2015-16 Using FY14 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	1,442,178.51	1,416,424.63	0.00	25,753.88	0.00	0.00
21XX Support Services - Students	31,605.34	31,605.34	0.00	0.00	0.00	0.00
222X Educational Media Services	41,518.15	41,518.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,847.00	126,847.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,029.91	104,029.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,436.86	3,548.13	97,888.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,069.72	139,429.72	0.00	13,640.00	0.00	0.00
27XX Student Transportation Services	198,713.17	135,086.78	0.00	63,626.39	0.00	0.00
31XX Food Services	200,078.68	200,078.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,580.69	8,580.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,765.93	31,765.93	0.00	0.00	0.00	0.00
<b>Totals</b>	2,439,823.96	2,238,914.96	97,888.73	103,020.27	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,439,823.96					

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 FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0118 Simms H S	Indirect/Direct	80,691.43 / 1,453,783.62	5.55%	
	LE 1225 Sun River Valley Elem	Indirect/Direct	97,888.73 / 2,238,914.96	4.37%	

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0118 Simms H S	0.0303	0.0318	0.0322	0.0329	5.55%
	1225 Sun River Valley Elem	0.0163	0.0318	0.0322	0.0329	4.37%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0118 Simms H S	0.0303	0.0000	0.0000	0.0000	
	1225 Sun River Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0118 Simms H S	0.0303	0.0318	0.0322	0.0329	
	1225 Sun River Valley Elem	0.0163	0.0318	0.0322	0.0329	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0118 Simms H S	3.47%	
	1225 Sun River Valley Elem	2.98%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
1067 Sun River Valley Pub Schls	<b>3.23%</b>	

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



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* 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 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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