



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 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	930,954.79	930,954.79	0.00	0.00	0.00	0.00
222X Educational Media Services	19,525.79	19,525.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,173.25	34,173.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,031.11	77,031.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,862.43	0.00	26,862.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,177.39	200,177.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,864.18	169,864.18	0.00	60,000.00	0.00	0.00
31XX Food Services	16,100.81	16,100.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,643.35	27,643.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,600.86	0.00	0.00	2,600.86	0.00	0.00
Totals	1,564,933.96	1,475,470.67	26,862.43	62,600.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,564,933.96					

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 FY2012-13 Using FY11 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	583,746.44	583,746.44	0.00	0.00	0.00	0.00
222X Educational Media Services	19,810.83	19,810.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,418.65	33,418.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	79,613.40	79,613.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,194.24	0.00	27,194.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,401.66	208,401.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	199,514.87	139,514.87	0.00	60,000.00	0.00	0.00
31XX Food Services	125,384.25	125,384.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	133,627.94	133,627.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,590.34	0.00	0.00	1,590.34	0.00	0.00
Totals	1,412,302.62	1,323,518.04	27,194.24	61,590.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,412,302.62					

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 FY2012-13 Using FY11 Expenditures

29 McCone 0660 Circle Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0547 Circle Elem	Indirect/Direct	26,862.43 / 1,475,470.67	1.82%	<input type="text"/>	
	LE 0548 Circle H S	Indirect/Direct	27,194.24 / 1,323,518.04	2.05%	<input type="text"/>	
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
	0547 Circle Elem	0.0164	0.0165	0.0152	0.0202	1.82%
	0548 Circle H S	0.0176	0.0179	0.0164	0.0219	2.05%
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
	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	2009	2010	2011	2012	
	0547 Circle Elem	0.0164	0.0165	0.0152	0.0202	<input type="text"/>
	0548 Circle H S	0.0176	0.0179	0.0164	0.0219	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
	0547 Circle Elem				1.64%	<input type="text"/>
	0548 Circle H S				1.79%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0660 Circle Public Schools				1.72%	<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.



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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 FY2012-13 Using FY11 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	141,536.85	131,506.85	0.00	10,030.00	0.00	0.00
221X Improvement of Instruction Services	2,022.95	2,022.95	0.00	0.00	0.00	0.00
222X Educational Media Services	1,249.16	1,249.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,851.58	9,851.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,621.07	0.00	4,621.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,423.78	24,423.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,917.19	37,917.19	0.00	0.00	0.00	0.00
31XX Food Services	978.20	978.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,903.55	0.00	0.00	3,903.55	0.00	0.00
Totals	226,504.33	207,949.71	4,621.07	13,933.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	226,504.33					

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29 McCone 0678 Vida Elementary

Line A	Indirect/Direct	4,621.07 /	207,949.71	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0566 Vida Elem				2.22%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0566 Vida Elem	0.0267	0.0201	0.0010	0.0266	2.22%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0566 Vida Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	0566 Vida Elem	0.0267	0.0201	0.0010	0.0266	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	0566 Vida Elem					1.84%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0678 Vida Elementary	Your Preliminary Rate by School System (SS) is:				1.84%	<input style="width: 100px; height: 20px;" type="text"/>
	This same rate is applied to both EL and HS in the same SS.						

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