



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

**20 Granite 0416 Philipsburg K-12 Schools**

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	1,238,229.98	1,238,229.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,718.04	56,718.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,393.62	4,393.62	0.00	0.00	0.00	0.00
222X Educational Media Services	33,680.68	33,680.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,887.70	84,887.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,437.05	132,437.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,720.00	0.00	49,031.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	244,355.90	244,355.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	118,228.64	111,081.46	0.00	7,147.18	0.00	0.00
31XX Food Services	111,935.13	111,935.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,645.41	11,645.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,706.62	69,706.62	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	54,336.18	47,827.62	XXXXXXXXXXXX	0.00	6,508.56	0.00
62XX Resources Transferred to Other School Districts or	3,571.04	0.00	XXXXXXXXXXXX	3,571.04	0.00	0.00
<b>Totals</b>	<b>2,219,845.99</b>	<b>2,146,899.21</b>	<b>49,031.67</b>	<b>10,718.22</b>	<b>6,508.56</b>	<b>0.00</b>

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

**20 Granite    0416 Philipsburg K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,219,845.99					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 49,031.67/2,146,899.21		2.28%		%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.28%		%	
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>		2.28%		%	

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

20 Granite 0418 Hall 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	133,468.16	133,468.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,770.38	5,770.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	712.28	712.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,375.66	0.00	10,375.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	35,548.03	35,548.03	0.00	0.00	0.00	0.00
31XX Food Services	416.81	416.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,586.37	0.00	XXXXXXXXXX	5,586.37	0.00	0.00
<b>Totals</b>	191,877.69	175,915.66	10,375.66	5,586.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	191,877.69					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,375.66/175,915.66		5.90%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.90%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	5.90%	%		

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

**20 Granite 0419 Drummond 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	670,440.71	670,440.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,465.79	18,465.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,452.67	1,452.67	0.00	0.00	0.00	0.00
222X Educational Media Services	12,728.98	12,728.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,337.20	54,337.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,409.58	53,409.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,843.47	0.00	20,870.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	108,763.51	108,763.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,182.85	58,182.85	0.00	0.00	0.00	0.00
31XX Food Services	106,761.94	106,761.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,333.36	1,333.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,105.62	17,105.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,185.00	0.00	XXXXXXXXXXXX	6,185.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,684.46	0.00	XXXXXXXXXXXX	5,684.46	0.00	0.00
<b>Totals</b>	<b>1,138,695.14</b>	<b>1,102,982.21</b>	<b>20,870.31</b>	<b>11,869.46</b>	<b>0.00</b>	<b>0.00</b>

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

		20 Granite	0419 Drummond Elem			
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXXX			XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>		XXXXXXXXXX			XXXXXXXXXX	
<b>Adjusted Totals</b>		1,138,695.14				
				<b>Preliminary Rate</b>	<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 20,870.31/1,102,982.21			1.89%	%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			1.89%	%	
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate			0.00%	0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>			1.89%	%	

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 With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

**20 Granite 0420 Drummond 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	442,006.92	432,100.92	0.00	9,906.00	0.00	0.00
21XX Support Services - Students	26,654.97	26,654.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,033.51	3,033.51	0.00	0.00	0.00	0.00
222X Educational Media Services	15,064.57	15,064.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,756.27	53,756.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,229.86	66,229.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,146.64	0.00	26,173.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,684.33	194,684.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,951.99	75,951.99	0.00	0.00	0.00	0.00
31XX Food Services	14,365.37	14,365.37	0.00	0.00	0.00	0.00
33XX Community Services	3,063.85	3,063.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,683.85	11,683.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,267.45	73,267.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,606.66	0.00	XXXXXXXXXXXX	5,606.66	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,060.33	0.00	XXXXXXXXXXXX	4,060.33	0.00	0.00
<b>Totals</b>	<b>1,018,576.57</b>	<b>969,856.94</b>	<b>26,173.47</b>	<b>19,572.99</b>	<b>0.00</b>	<b>0.00</b>

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**20 Granite      0420 Drummond H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,018,576.57					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 26,173.47/969,856.94			2.70%		%	
<b>Line B</b> Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
<b>Line C</b> Carry Forward Adjustment:						
C1 Enter greater of line A or B			2.70%		%	
C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate			0.00%		0.00%	
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
<b>Line D</b> Final Rate After Carry Forward Adjustment						
Line A or B plus/minus Line C						
If Line D is negative, enter -0-						
		<b>Your Preliminary Rate Is</b>	2.70%		%	

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.