



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 20 Granite 0556 Philipsburg K-12 Schools

#### 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	1,218,606.14	1,218,606.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,415.53	57,415.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,029.50	6,029.50	0.00	0.00	0.00	0.00
222X Educational Media Services	34,356.92	34,356.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,057.06	82,057.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	139,982.21	139,982.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,570.90	9,109.50	61,461.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,825.24	217,449.00	0.00	7,376.24	0.00	0.00
27XX Student Transportation Services	130,066.05	117,261.05	0.00	12,805.00	0.00	0.00
31XX Food Services	108,822.27	108,822.27	0.00	0.00	0.00	0.00
33XX Community Services	145,024.76	145,024.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,442.19	15,442.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,205.65	72,205.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,310.00	0.00	0.00	14,310.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	49,626.53	0.00	0.00	0.00	49,626.53	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,899.05	0.00	0.00	2,899.05	0.00	0.00
<b>Totals</b>	2,372,240.00	2,223,761.78	61,461.40	37,390.29	49,626.53	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,372,240.00					

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

#### 20 Granite 0556 Philipsburg K-12 Schools

Line A	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **			
LE 0416 Philipsburg K-12 Schools	61,461.40 / 2,223,761.78 2.76%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0416 Philipsburg K-12 Schools	0.0235	0.0243	0.0228	0.0267	2.76%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0416 Philipsburg K-12 Schools	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>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0416 Philipsburg K-12 Schools	0.0235	0.0243	0.0228	0.0267	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0416 Philipsburg K-12 Schools				2.37%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0556 Philipsburg K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			2.37%	<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 FY2012-13 Using FY11 Expenditures

#### 20 Granite 0558 Hall Elementary

#### 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	113,670.62	113,670.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	34,691.11	34,691.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	710.74	710.74	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,192.72	5,192.72	0.00	0.00	0.00	0.00
31XX Food Services	640.00	640.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,252.96	0.00	0.00	3,252.96	0.00	0.00
<b>Totals</b>	158,158.15	154,905.19	0.00	3,252.96	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	158,158.15					

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

#### 20 Granite 0558 Hall Elementary

Line A	Indirect/Direct	0.00 /	154,905.19	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0418 Hall Elem							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0418 Hall Elem	0.0509	0.0099	0.0590	0.0922	0.00%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0418 Hall Elem	0.0000	0.0000	0.0000	0.0000		
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0418 Hall Elem	0.0509	0.0099	0.0590	0.0922		
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0418 Hall Elem					4.03%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0558 Hall Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				4.03%	
	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 FY2012-13 Using FY11 Expenditures

#### 20 Granite 0559 Drummond Public Schools

#### 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	701,063.40	701,063.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,719.77	18,719.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	849.31	849.31	0.00	0.00	0.00	0.00
222X Educational Media Services	14,823.38	14,823.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,123.82	75,123.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,357.39	47,357.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,270.46	2,623.72	28,646.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,911.13	119,911.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	55,980.23	55,980.23	0.00	0.00	0.00	0.00
31XX Food Services	101,552.85	101,552.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,405.44	1,405.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,135.57	15,135.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,667.26	0.00	0.00	7,667.26	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,719.59	0.00	0.00	4,719.59	0.00	0.00
<b>Totals</b>	1,195,579.60	1,154,546.01	28,646.74	12,386.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,195,579.60					

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

#### 20 Granite 0559 Drummond Public Schools

#### 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	474,894.28	474,894.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,758.61	27,758.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,982.76	1,982.76	0.00	0.00	0.00	0.00
222X Educational Media Services	8,199.58	8,199.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,270.10	67,270.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,883.09	77,883.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,243.20	2,623.72	32,619.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	127,796.39	127,796.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	86,411.22	86,411.22	0.00	0.00	0.00	0.00
31XX Food Services	14,904.42	14,904.42	0.00	0.00	0.00	0.00
33XX Community Services	6,257.20	6,257.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,649.44	10,649.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,789.30	79,789.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,000.89	0.00	0.00	4,000.89	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,583.67	0.00	0.00	3,583.67	0.00	0.00
<b>Totals</b>	1,026,624.15	986,420.11	32,619.48	7,584.56	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,026,624.15					

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

#### 20 Granite 0559 Drummond Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 0419 Drummond Elem	Indirect/Direct	28,646.74 / 1,154,546.01	2.48%	<input type="text"/>		
	LE 0420 Drummond H S	Indirect/Direct	32,619.48 / 986,420.11	3.31%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
		0419 Drummond Elem	0.0181	0.0193	0.0189	0.0203	2.48%
		0420 Drummond H S	0.0266	0.0258	0.0270	0.0292	3.31%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
		0419 Drummond Elem	0.0000	0.0000	0.0000	0.0203	<input type="text"/>
		0420 Drummond H S	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
		0419 Drummond Elem	0.0181	0.0193	0.0189	0.0203	<input type="text"/>
		0420 Drummond H S	0.0266	0.0258	0.0270	0.0292	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
		0419 Drummond Elem				1.93%	<input type="text"/>
		0420 Drummond H S				2.69%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0559 Drummond Public Schools					2.31%	<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 FY2012-13 Using FY11 Expenditures

#### 20 Granite 0559 Drummond 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.