



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	1,232,073.03	1,232,073.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	58,960.96	58,960.96	0.00	0.00	0.00	0.00
222X Educational Media Services	34,600.18	34,600.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,620.80	80,620.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,040.34	102,040.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,073.40	9,786.10	65,287.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,650.48	231,650.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	234,500.10	137,906.66	0.00	96,593.44	0.00	0.00
31XX Food Services	114,027.84	114,027.84	0.00	0.00	0.00	0.00
33XX Community Services	131,160.64	131,160.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,841.70	13,841.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,442.01	90,442.01	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	45,342.77	0.00	0.00	0.00	45,342.77	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,046.93	0.00	0.00	3,046.93	0.00	0.00
Totals	2,447,381.18	2,237,110.74	65,287.30	99,640.37	45,342.77	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,447,381.18					

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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For FY2013-14 Using FY12 Expenditures

20 Granite 0556 Philipsburg K-12 Schools

Line A	Indirect/Direct	65,287.30 /	2,237,110.74	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0416 Philipsburg K-12 Schools						
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0416 Philipsburg K-12 Schools	0.0243	0.0228	0.0267	0.0237	2.92%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0416 Philipsburg K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0416 Philipsburg K-12 Schools	0.0243	0.0228	0.0267	0.0237	<input type="text"/>
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0416 Philipsburg K-12 Schools				2.41%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0556 Philipsburg K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.41%	<input 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 FY2013-14 Using FY12 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	131,219.99	131,219.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,408.98	4,408.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	877.97	877.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,017.46	1,017.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,818.96	717.89	13,101.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,818.39	26,346.79	0.00	471.60	0.00	0.00
27XX Student Transportation Services	331.50	331.50	0.00	0.00	0.00	0.00
31XX Food Services	862.64	862.64	0.00	0.00	0.00	0.00
Totals	179,355.89	165,783.22	13,101.07	471.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	179,355.89					

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

For FY2013-14 Using FY12 Expenditures

20 Granite 0558 Hall Elementary

Line A	Indirect/Direct	13,101.07 /	165,783.22	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 0418 Hall Elem				7.90%		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0418 Hall Elem	0.0099	0.0590	0.0922	0.0403	7.90%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0418 Hall Elem	0.0099	0.0590	0.0922	0.0403	
Line E Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
	0418 Hall Elem				5.33%	
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0558 Hall Elementary				5.33%	

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 FY2013-14 Using FY12 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	685,175.65	685,175.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,503.10	73,503.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,752.94	1,752.94	0.00	0.00	0.00	0.00
222X Educational Media Services	12,768.95	12,768.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,769.00	59,769.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,906.16	49,906.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,407.96	3,211.30	23,196.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,454.81	82,454.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,478.63	61,478.63	0.00	0.00	0.00	0.00
31XX Food Services	108,062.98	108,062.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	919.50	919.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,507.98	14,507.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,068.00	0.00	0.00	10,068.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,110.66	0.00	0.00	4,110.66	0.00	0.00
Totals	1,190,886.32	1,153,511.00	23,196.66	14,178.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,190,886.32					

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 FY2013-14 Using FY12 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	475,451.73	470,121.79	0.00	5,329.94	0.00	0.00
21XX Support Services - Students	14,497.73	14,497.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,342.92	2,342.92	0.00	0.00	0.00	0.00
222X Educational Media Services	8,576.64	8,576.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,948.03	59,948.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,557.92	62,557.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,276.81	2,902.24	24,374.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,476.36	138,476.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,145.28	87,145.28	0.00	0.00	0.00	0.00
31XX Food Services	12,802.08	12,802.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,651.76	7,651.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,233.81	71,233.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	53,703.66	0.00	0.00	53,703.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,272.57	0.00	0.00	3,272.57	0.00	0.00
Totals	1,024,937.30	938,256.56	24,374.57	62,306.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,024,937.30					

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	LE 0419 Drummond Elem	Indirect/Direct	23,196.66 / 1,153,511.00	2.01%	<input type="text"/>		
	LE 0420 Drummond H S	Indirect/Direct	24,374.57 / 938,256.56	2.60%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
		0419 Drummond Elem	0.0193	0.0189	0.0203	0.0231	2.01%
		0420 Drummond H S	0.0258	0.0270	0.0292	0.0231	2.60%
Line C	Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
		0419 Drummond Elem	0.0000	0.0000	0.0203	0.0231	<input type="text"/>
		0420 Drummond H S	0.0000	0.0000	0.0000	0.0231	<input type="text"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
		0419 Drummond Elem	0.0193	0.0189	0.0203	0.0231	<input type="text"/>
		0420 Drummond H S	0.0258	0.0270	0.0292	0.0231	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2014	LE Reclassified Rate
		0419 Drummond Elem				1.93%	<input type="text"/>
		0420 Drummond H S				2.49%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
	0559 Drummond Public Schools					2.21%	<input type="text"/>
		Your Preliminary Rate by School System (SS) is:					
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