



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	1,229,942.98	1,229,942.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,400.23	57,400.23	0.00	0.00	0.00	0.00
222X Educational Media Services	47,586.93	47,586.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,149.39	84,149.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,233.97	101,233.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,927.79	10,221.04	67,706.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,542.67	249,542.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	279,298.45	138,598.45	0.00	140,700.00	0.00	0.00
31XX Food Services	121,322.15	121,322.15	0.00	0.00	0.00	0.00
33XX Community Services	142,198.61	142,198.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,752.65	8,752.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,936.70	80,936.70	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	43,674.81	0.00	0.00	0.00	43,674.81	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,939.39	0.00	0.00	6,939.39	0.00	0.00
Totals	2,530,906.72	2,271,885.77	67,706.75	147,639.39	43,674.81	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,530,906.72					

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 A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **			
LE 0416 Philipsburg K-12 Schools	Indirect/Direct 67,706.75 / 2,271,885.77 2.98%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015
	0416 Philipsburg K-12 Schools	0.0228	0.0267	0.0237	0.0241	2.98%
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015
	0416 Philipsburg K-12 Schools	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	2011	2012	2013	2014	
	0416 Philipsburg K-12 Schools	0.0228	0.0267	0.0237	0.0241	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE				2015	LE Reclassified Rate
	0416 Philipsburg K-12 Schools				2.41%	<input style="width: 100px; height: 20px;" 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 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 FY2014-15 Using FY13 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	109,966.90	109,966.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,542.00	4,542.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,205.99	1,205.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,404.58	1,404.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,834.66	0.00	15,834.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,165.68	93,170.33	0.00	2,995.35	0.00	0.00
31XX Food Services	1,191.99	1,191.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	822.24	822.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,687.42	0.00	0.00	13,687.42	0.00	0.00
Totals	244,821.46	212,304.03	15,834.66	16,682.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	244,821.46					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

20 Granite 0558 Hall Elementary

Line A	Indirect/Direct	15,834.66 /	212,304.03	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0418 Hall Elem				7.46%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0418 Hall Elem	0.0590	0.0922	0.0403	0.0533	7.46%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0418 Hall 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	2011	2012	2013	2014		
	0418 Hall Elem	0.0590	0.0922	0.0403	0.0533	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0418 Hall Elem					6.07%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0558 Hall Elementary	Your Preliminary Rate by School System (SS) is:				6.07%	<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 FY2014-15 Using FY13 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	664,058.19	664,058.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	133,210.73	133,210.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	750.25	750.25	0.00	0.00	0.00	0.00
222X Educational Media Services	11,171.51	11,171.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,729.81	67,729.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,271.52	45,271.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,166.98	1,407.51	25,759.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,175.95	81,175.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,881.88	58,881.88	0.00	0.00	0.00	0.00
31XX Food Services	99,278.58	99,278.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	782.54	782.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,681.31	13,681.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,812.84	0.00	0.00	2,812.84	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,956.51	0.00	0.00	6,956.51	0.00	0.00
Totals	1,212,928.60	1,177,399.78	25,759.47	9,769.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,212,928.60					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	415,010.88	415,010.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,596.99	14,596.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,167.70	1,167.70	0.00	0.00	0.00	0.00
222X Educational Media Services	7,992.63	7,992.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,693.05	67,693.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,848.11	54,848.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,107.05	1,407.32	25,699.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,391.19	151,391.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,090.53	90,090.53	0.00	0.00	0.00	0.00
31XX Food Services	12,443.40	12,443.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,594.64	7,594.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,376.30	56,376.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	93,420.59	0.00	0.00	93,420.59	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,477.26	0.00	0.00	5,477.26	0.00	0.00
Totals	1,005,210.32	880,612.74	25,699.73	98,897.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,005,210.32					

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	LE 0419 Drummond Elem	Indirect/Direct	25,759.47 / 1,177,399.78	2.19%	<input type="text"/>			
	LE 0420 Drummond H S	Indirect/Direct	25,699.73 / 880,612.74	2.92%	<input type="text"/>			
Line B Preliminary Indirect Cost Rates	LE			2011	2012	2013	2014	2015
		0419 Drummond Elem		0.0189	0.0203	0.0231	0.0221	2.19%
		0420 Drummond H S		0.0270	0.0292	0.0231	0.0221	2.92%
Line C Approved Indirect Cost Rates	LE			2011	2012	2013	2014	Reclassified Rate 2015
		0419 Drummond Elem		0.0000	0.0203	0.0231	0.0000	<input type="text"/>
		0420 Drummond H S		0.0000	0.0000	0.0231	0.0000	<input type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2011	2012	2013	2014	
		0419 Drummond Elem		0.0189	0.0203	0.0231	0.0221	<input type="text"/>
		0420 Drummond H S		0.0270	0.0292	0.0231	0.0221	<input type="text"/>
Line E Five Year Average with 5% Discount	LE					2015		LE Reclassified Rate
		0419 Drummond Elem				2.02%		<input type="text"/>
		0420 Drummond H S				2.48%		<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)								SS Reclassified Rate
		0559 Drummond Public Schools				2.25%		<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.

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