



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	572,429.61	567,533.40	0.00	4,896.22	0.00	0.00
21XX Support Services - Students	25,719.30	25,719.30	0.00	0.00	0.00	0.00
222X Educational Media Services	13,169.63	13,169.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,324.54	32,324.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,981.62	38,981.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,883.60	0.00	22,391.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,531.51	103,531.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,902.67	26,902.67	0.00	0.00	0.00	0.00
31XX Food Services	37,527.14	37,527.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,554.85	6,554.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,319.43	21,110.55	0.00	1,208.88	0.00	0.00
4XXX Facilities Acquisition and Construction Services	26,482.20	0.00	XXXXXXXXXXXX	26,482.20	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	6,775.11	0.00	XXXXXXXXXXXX	0.00	6,775.11	0.00
62XX Resources Transferred to Other School Districts or	1,403.69	0.00	XXXXXXXXXXXX	1,403.69	0.00	0.00
Totals	940,004.90	873,355.20	22,391.71	33,990.98	6,775.11	0.00

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 Jim Oberembt at 444-1257.



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	20 Granite	0416 Philipsburg K-12 Schools				
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	940,004.90					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,391.71/873,355.20		2.56%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.56%		%	
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%		%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.56%		%	

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	87,452.28	87,452.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	131.88	131.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,163.08	1,163.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	848.64	848.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,841.02	0.00	9,841.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,430.97	17,430.97	0.00	0.00	0.00	0.00
31XX Food Services	364.96	364.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	367.30	367.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,790.79	0.00	XXXXXXXXXX	3,790.79	0.00	0.00
Totals	121,390.92	107,759.11	9,841.02	3,790.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	121,390.92	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,841.02/107,759.11		9.13%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		9.13%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		9.13%	%		

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	612,796.31	600,515.31	0.00	12,281.00	0.00	0.00
21XX Support Services - Students	16,834.08	16,834.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,462.89	3,462.89	0.00	0.00	0.00	0.00
222X Educational Media Services	11,695.63	11,695.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,849.71	30,849.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,951.38	55,951.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,610.32	0.00	19,610.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,150.53	105,150.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,635.03	45,635.03	0.00	0.00	0.00	0.00
28XX Support Services - Central	518.98	0.00	518.98	0.00	0.00	0.00
31XX Food Services	77,258.37	76,721.63	536.74	0.00	0.00	0.00
34XX Extracurricular - Activities	67.18	67.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,329.37	13,329.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,098.08	0.00	XXXXXXXXXXXX	16,098.08	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,460.81	0.00	XXXXXXXXXXXX	3,460.81	0.00	0.00
Totals	1,012,718.67	960,212.74	20,666.04	31,839.89	0.00	0.00

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

	20 Granite	0419 Drummond Elem			
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX				XXXX
Adjusted Totals	1,012,718.67				
			Preliminary Rate	Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,666.04/960,212.74		2.15%	%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%	
Line C	Carry Forward Adjustment:				
	C1 Enter greater of line A or B		2.15%	%	
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%	
Line D	Final Rate After Carry Forward Adjustment				
	Line A or B plus/minus Line C				
	If Line D is negative, enter -0-.		2.15%	%	

See Example on Page 6 of Instructions.

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 Jim Oberembt at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	403,876.92	403,876.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,082.51	23,082.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	162.50	162.50	0.00	0.00	0.00	0.00
222X Educational Media Services	11,809.07	11,809.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,305.62	57,305.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,094.43	39,094.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,768.82	0.00	25,768.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	154,982.74	154,982.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,917.41	58,917.41	0.00	0.00	0.00	0.00
28XX Support Services - Central	519.11	0.00	519.11	0.00	0.00	0.00
31XX Food Services	11,738.99	11,202.25	536.74	0.00	0.00	0.00
34XX Extracurricular - Activities	13,180.66	13,180.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,928.67	56,928.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,859.46	0.00	XXXXXXXXXX	51,859.46	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,627.06	0.00	XXXXXXXXXX	2,627.06	0.00	0.00
Totals	911,853.97	830,542.78	26,824.67	54,486.52	0.00	0.00

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	20 Granite	0420 Drummond H S			
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX				XXXX
Adjusted Totals	911,853.97				
			Preliminary Rate	Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 26,824.67/830,542.78		3.23%	%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%	
Line C	Carry Forward Adjustment:				
	C1 Enter greater of line A or B		3.23%	%	
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 rate		0.00%	0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%	
Line D	Final Rate After Carry Forward Adjustment				
	Line A or B plus/minus Line C				
	If Line D is negative, enter -0-.		3.23%	%	

See Example on Page 6 of Instructions.

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