



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	1,204,681.29	1,204,681.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,542.47	57,542.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	200,330.59	133,050.60	0.00	67,279.99	0.00	0.00
222X Educational Media Services	37,073.87	37,073.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,384.06	73,384.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,405.16	93,405.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,356.47	0.00	54,218.53	1,391.20	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,961.55	245,735.47	0.00	1,226.08	0.00	0.00
27XX Student Transportation Services	126,225.70	61,225.70	0.00	65,000.00	0.00	0.00
31XX Food Services	80,205.03	80,205.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,406.39	9,406.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,417.66	53,417.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,200.00	0.00	XXXXXXXXXXXX	29,200.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	25,926.44	0.00	XXXXXXXXXXXX	0.00	25,926.44	0.00
62XX Resources Transferred to Other School Districts or	5,321.20	0.00	XXXXXXXXXXXX	5,321.20	0.00	0.00
Totals	2,308,437.88	2,049,127.70	54,218.53	169,418.47	25,926.44	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 Paul Taylor at 444-1257.



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20 Granite 0416 Philipsburg K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,308,437.88					

	Preliminary Rate	Adjusted Rate
Line A Preliminary Indirect Cost Rate [C divided by B] 54,218.53/2,049,127.70	2.65%	%
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	2.65%	%
C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 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-.	2.65%	%

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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	109,214.34	109,214.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	825.09	825.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,722.86	10,722.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	716.32	716.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,758.32	0.00	8,328.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,635.97	19,635.97	0.00	0.00	0.00	0.00
31XX Food Services	673.72	673.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,994.81	0.00	XXXXXXXXXX	3,994.81	0.00	0.00
Totals	156,541.43	141,788.30	8,328.30	3,994.81	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	156,541.43	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,328.30/141,788.30		5.87%	%		
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		5.87%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 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-.		5.87%	%		

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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	578,505.73	578,505.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,078.67	17,078.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,160.00	3,160.00	0.00	0.00	0.00	0.00
222X Educational Media Services	12,269.34	12,269.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,872.05	33,872.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,507.43	57,507.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,452.39	0.00	18,100.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,114.63	136,114.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,624.04	47,624.04	0.00	0.00	0.00	0.00
31XX Food Services	86,846.25	86,598.95	247.30	0.00	0.00	0.00
34XX Extracurricular - Activities	378.95	378.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,104.13	14,104.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,037.68	0.00	XXXXXXXXXXXX	23,037.68	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,821.33	0.00	XXXXXXXXXXXX	3,821.33	0.00	0.00
Totals	1,034,772.62	987,213.92	18,347.80	26,859.01	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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 Expenditures

		20 Granite	0419 Drummond Elem			
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXX
Adjusted Totals		1,034,772.62				
				Preliminary Rate	Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,347.80/987,213.92			1.86%	%	
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			1.86%	%	
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 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-.			1.86%	%	

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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	421,767.95	421,767.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,353.35	23,353.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	243.24	243.24	0.00	0.00	0.00	0.00
222X Educational Media Services	10,262.07	10,262.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,825.34	60,825.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,379.72	41,379.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,550.54	0.00	26,198.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	181,459.86	181,459.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	63,706.01	63,706.01	0.00	0.00	0.00	0.00
31XX Food Services	16,627.69	16,380.36	247.33	0.00	0.00	0.00
34XX Extracurricular - Activities	8,446.76	8,446.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,352.32	59,352.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,767.38	0.00	XXXXXXXXXXXX	20,767.38	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,988.30	0.00	XXXXXXXXXXXX	2,988.30	0.00	0.00
Totals	939,730.53	887,176.98	26,445.99	23,755.68	0.00	0.00

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20 Granite 0420 Drummond H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	939,730.53					
			Preliminary Rate		Adjusted Rate	
Line A Preliminary Indirect Cost Rate [C divided by B] 26,445.99/887,176.98			2.98%		%	
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			2.98%		%	
C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 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-.			2.98%		%	

See Example on Page 6 of Instructions.

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