



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

**05 Carbon    0056 Red Lodge 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	1,363,723.23	1,363,723.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,071.08	36,071.08	0.00	0.00	0.00	0.00
222X Educational Media Services	61,314.21	61,314.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,845.98	72,845.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	193,935.62	193,935.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,253.34	0.00	27,827.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,555.51	227,940.51	0.00	12,615.00	0.00	0.00
27XX Student Transportation Services	132,588.35	103,936.35	0.00	28,652.00	0.00	0.00
31XX Food Services	135,348.27	135,348.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,050.47	6,050.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,119.82	31,119.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,776.87	0.00	XXXXXXXXXX	4,776.87	0.00	0.00
<b>Totals</b>	2,318,582.75	2,232,285.54	27,827.51	46,043.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,318,582.75					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 27,827.51/2,232,285.54		1.25%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.25%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		1.25%	%		

**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

**05 Carbon    0057 Red Lodge 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	802,928.95	799,928.95	0.00	3,000.00	0.00	0.00
21XX Support Services - Students	50,113.71	50,113.71	0.00	0.00	0.00	0.00
222X Educational Media Services	42,369.97	42,369.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,074.66	69,074.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,923.61	111,923.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,834.70	0.00	26,408.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,832.90	146,967.90	0.00	2,865.00	0.00	0.00
27XX Student Transportation Services	98,693.98	77,945.98	0.00	20,748.00	0.00	0.00
28XX Support Services - Central	11,260.06	0.00	11,260.06	0.00	0.00	0.00
31XX Food Services	1,824.01	1,824.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,387.03	44,387.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	103,980.38	103,980.38	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	7,631.14	0.00	XXXXXXXXXXXX	0.00	7,631.14	0.00
62XX Resources Transferred to Other School Districts or	2,395.56	0.00	XXXXXXXXXXXX	2,395.56	0.00	0.00
<b>Totals</b>	<b>1,535,250.66</b>	<b>1,448,516.20</b>	<b>37,668.93</b>	<b>29,008.56</b>	<b>7,631.14</b>	<b>0.00</b>

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

		05 Carbon	0057 Red Lodge H S				
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>		XXXXXXXXXXXX			XXXXXXXXXXXX		
<b>Adjusted Totals</b>		1,535,250.66					
				<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 37,668.93/1,448,516.20			2.60%		%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
<b>Line C</b>	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			2.60%		%	
	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%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			2.60%		%	

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

**05 Carbon    0059 Bridger K-12 Schools**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	457,815.35	457,815.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,992.32	22,992.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,175.00	1,175.00	0.00	0.00	0.00	0.00
222X Educational Media Services	26,761.17	26,761.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,168.32	75,643.17	2,525.15	0.00	0.00	0.00
24XX Support Services - School Administration	41,790.55	41,790.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,925.56	0.00	36,193.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,512.65	91,846.32	0.00	22,666.33	0.00	0.00
27XX Student Transportation Services	27,233.63	27,233.63	0.00	0.00	0.00	0.00
31XX Food Services	33,141.90	33,141.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,374.42	15,374.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,921.72	28,921.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,280.05	0.00	XXXXXXXXXXXX	1,280.05	0.00	0.00
<b>Totals</b>	891,092.66	822,695.57	38,718.24	23,946.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	891,092.66					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 38,718.24/822,695.57		4.71%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.71%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.71%	%		

**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

**05 Carbon    0060 Joliet 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	1,057,553.00	1,057,553.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	400.00	400.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,809.00	17,809.00	0.00	0.00	0.00	0.00
222X Educational Media Services	29,120.00	29,120.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,169.00	44,361.00	0.00	11,808.00	0.00	0.00
24XX Support Services - School Administration	63,136.00	63,136.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,531.00	0.00	55,531.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,029.00	135,029.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,619.00	68,619.00	0.00	0.00	0.00	0.00
31XX Food Services	102,883.00	102,883.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,324.00	16,324.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,132.00	0.00	XXXXXXXXXX	13,132.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,804.00	0.00	XXXXXXXXXX	3,804.00	0.00	0.00
<b>Totals</b>	1,619,509.00	1,535,234.00	55,531.00	28,744.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,619,509.00					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 55,531.00/1,535,234.00		3.62%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.62%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		3.62%	%		

**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

**05 Carbon 0061 Joliet 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	535,993.00	535,993.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,236.00	18,236.00	0.00	0.00	0.00	0.00
222X Educational Media Services	25,055.00	25,055.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,194.00	48,194.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,632.00	77,632.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,957.00	0.00	54,957.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	148,476.00	148,476.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,797.00	39,797.00	0.00	0.00	0.00	0.00
31XX Food Services	15,460.00	15,460.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,044.00	61,044.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,067.00	0.00	XXXXXXXXXX	8,067.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,864.00	0.00	XXXXXXXXXX	1,864.00	0.00	0.00
<b>Totals</b>	1,034,775.00	969,887.00	54,957.00	9,931.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,034,775.00					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 54,957.00/969,887.00		5.67%		%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.67%		%	
	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%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		5.67%		%	

**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

**05 Carbon    0069 Roberts 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	354,441.74	354,441.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,604.35	11,604.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	502.44	502.44	0.00	0.00	0.00	0.00
222X Educational Media Services	213.59	213.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,967.62	66,967.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,322.59	8,322.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,151.59	0.00	29,032.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,064.74	73,064.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,243.97	34,530.56	0.00	34,713.41	0.00	0.00
31XX Food Services	36,067.03	36,067.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,501.88	19,501.88	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	185.50	0.00	XXXXXXXXXXXX	0.00	185.50	0.00
62XX Resources Transferred to Other School Districts or	12,466.13	0.00	XXXXXXXXXXXX	12,466.13	0.00	0.00
9999 Undistributed	159.00	159.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>681,892.17</b>	<b>605,375.54</b>	<b>29,032.34</b>	<b>47,179.54</b>	<b>185.50</b>	<b>0.00</b>

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

	05 Carbon	0069 Roberts K-12 Schools				
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	681,892.17					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 29,032.34/605,375.54		4.80%		%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		4.80%		%	
	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%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.80%		%	

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

05 Carbon    0070 Boyd 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	64,108.45	64,108.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	81.25	81.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	677.72	677.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	370.57	370.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,567.33	0.00	9,567.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,994.71	17,994.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	237.34	237.34	0.00	0.00	0.00	0.00
31XX Food Services	9,436.79	9,436.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,790.04	2,120.17	XXXXXXXXXX	2,669.87	0.00	0.00
<b>Totals</b>	107,264.20	95,027.00	9,567.33	2,669.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Adjusted Totals</b>	107,264.20	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 9,567.33/95,027.00		10.07%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		10.07%	%		
	C2 Enter FY05 rate (11.83%) or 0.00% if no FY05 rate		11.83%	11.83%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-1.76%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		8.31%	%		

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

**05 Carbon 0071 Fromberg 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	481,807.01	468,861.85	0.00	12,945.16	0.00	0.00
21XX Support Services - Students	43,505.95	43,505.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,868.05	34,868.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,451.93	0.00	17,153.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,407.18	54,407.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,362.27	24,362.27	0.00	0.00	0.00	0.00
31XX Food Services	48,712.69	48,712.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,523.42	2,523.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,726.33	15,726.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,611.30	0.00	XXXXXXXXXX	1,611.30	0.00	0.00
<b>Totals</b>	726,976.13	692,967.74	17,153.60	14,556.46	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Adjusted Totals</b>	726,976.13	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 17,153.60/692,967.74		2.48%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.48%	%		
	C2 Enter FY05 rate (3.37%) or 0.00% if no FY05 rate		3.37%	3.37%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-0.89%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		1.59%	%		

**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

**05 Carbon 0072 Fromberg 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	377,665.41	375,477.83	0.00	2,187.58	0.00	0.00
21XX Support Services - Students	9,015.78	9,015.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,178.35	9,178.35	0.00	0.00	0.00	0.00
222X Educational Media Services	11,129.53	11,129.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,566.28	48,305.38	260.90	0.00	0.00	0.00
24XX Support Services - School Administration	43,512.39	43,251.49	260.90	0.00	0.00	0.00
25XX Support Services - Business	21,607.83	0.00	19,310.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,310.24	101,310.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,776.78	22,476.78	0.00	3,300.00	0.00	0.00
31XX Food Services	14,303.66	14,303.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,146.15	8,146.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,963.63	40,963.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,396.45	0.00	XXXXXXXXXXXX	30,396.45	0.00	0.00
62XX Resources Transferred to Other School Districts or	827.04	0.00	XXXXXXXXXXXX	827.04	0.00	0.00
<b>Totals</b>	<b>742,399.52</b>	<b>683,558.82</b>	<b>19,832.01</b>	<b>36,711.07</b>	<b>0.00</b>	<b>0.00</b>

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

		05 Carbon	0072 Fromberg H S			
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXX
<b>Adjusted Totals</b>		742,399.52				
				<b>Preliminary Rate</b>	<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,832.01/683,558.82			2.90%	%	
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			2.90%	%	
	C2 Enter FY05 rate (3.26%) or 0.00% if no FY05 rate			3.26%	3.26%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			-0.36%	%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			2.54%	%	

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

05 Carbon 0073 Edgar 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	61,527.69	61,527.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,100.51	1,100.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,730.19	10,730.19	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,377.58	34,377.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,755.61	26,755.61	0.00	0.00	0.00	0.00
31XX Food Services	16,004.06	16,004.06	0.00	0.00	0.00	0.00
<b>Totals</b>	150,495.64	150,495.64	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	150,495.64					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/150,495.64		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		0.00%	%		

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

**05 Carbon 0076 Belfry 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	442,525.91	432,019.35	0.00	10,506.56	0.00	0.00
222X Educational Media Services	15,266.89	15,266.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,314.84	59,314.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,409.18	1,409.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,772.32	0.00	22,758.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,007.50	91,007.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,355.52	14,438.02	0.00	32,917.50	0.00	0.00
31XX Food Services	33,540.63	33,540.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,232.23	3,232.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,213.86	16,213.86	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>738,638.88</b>	<b>666,442.50</b>	<b>22,758.47</b>	<b>43,424.06</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Adjusted Totals</b>	738,638.88	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 22,758.47/666,442.50		3.41%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.41%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		3.41%	%		

**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

05 Carbon 1231 Luther 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	129,280.13	129,280.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,043.08	3,043.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,336.81	17,336.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,530.89	27,027.56	0.00	16,503.33	0.00	0.00
27XX Student Transportation Services	72,355.04	19,008.37	0.00	53,346.67	0.00	0.00
31XX Food Services	20,707.52	20,707.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	636.70	0.00	XXXXXXXXXX	636.70	0.00	0.00
<b>Totals</b>	286,890.17	216,403.47	0.00	70,486.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Adjusted Totals</b>	286,890.17	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/216,403.47		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	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%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		0.00%	%		

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.