



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

14 Fergus 0258 Lewistown 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	3,712,978.58	3,705,724.58	0.00	7,254.00	0.00	0.00
21XX Support Services - Students	336,506.90	336,506.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	77,032.35	77,032.35	0.00	0.00	0.00	0.00
222X Educational Media Services	286,859.66	265,386.00	0.00	21,473.66	0.00	0.00
23XX Support Services - General Administration	108,235.76	108,235.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	415,393.31	415,393.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	202,224.38	0.00	143,099.75	16,331.03	0.00	0.00
26XX Operation and Maintenance of Plant Services	590,868.68	570,373.01	0.00	20,495.67	0.00	0.00
27XX Student Transportation Services	426,428.04	252,148.04	0.00	174,280.00	0.00	0.00
31XX Food Services	512,267.55	512,267.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,940.78	2,940.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,641.82	7,641.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,980.53	40,980.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	47,059.85	2,896.00	XXXXXXXXXXXX	44,163.85	0.00	0.00
Totals	6,767,418.19	6,297,526.63	143,099.75	283,998.21	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

		14 Fergus	0258 Lewistown Elem				
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		6,767,418.19					
				Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 143,099.75/6,297,526.63			2.27%		%	
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			2.27%		%	
	C2 Enter FY05 rate (2.49%) or 0.00% if no FY05 rate			2.49%		2.49%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			-0.22%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			2.05%		%	

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

14 Fergus 0259 Fergus 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	1,599,376.62	1,599,376.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	255,777.62	255,777.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,308.18	20,308.18	0.00	0.00	0.00	0.00
222X Educational Media Services	160,063.45	160,063.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,870.65	73,870.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	240,689.42	240,689.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,650.82	0.00	79,934.69	14,386.67	0.00	0.00
26XX Operation and Maintenance of Plant Services	546,139.74	498,383.95	0.00	47,755.79	0.00	0.00
27XX Student Transportation Services	375,964.04	136,430.05	0.00	239,533.99	0.00	0.00
31XX Food Services	38,673.81	38,673.81	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,969.44	7,969.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,787.92	26,787.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,207.08	137,207.08	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	7,500.00	0.00	XXXXXXXXXXXX	0.00	7,500.00	0.00
62XX Resources Transferred to Other School Districts or	12,744.46	0.00	XXXXXXXXXXXX	12,744.46	0.00	0.00
9999 Undistributed	18.56	18.56	0.00	0.00	0.00	0.00
Totals	3,617,741.81	3,195,556.75	79,934.69	314,420.91	7,500.00	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

		14 Fergus	0259 Fergus H S			
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXX
Adjusted Totals		3,617,741.81				
				Preliminary Rate	Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 79,934.69/3,195,556.75			2.50%	%	
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			2.50%	%	
	C2 Enter FY05 rate (1.71%) or 0.00% if no FY05 rate			1.71%	1.71%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.79%	%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			3.29%	%	

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

14 Fergus 0264 Deerfield Elem

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	24,493.50	24,493.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,343.47	20,343.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	938.70	938.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,583.52	0.00	3,583.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,645.76	1,645.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87.50	87.50	0.00	0.00	0.00	0.00
31XX Food Services	8,080.08	8,080.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	172.96	172.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	791.44	0.00	XXXXXXXXXX	791.44	0.00	0.00
Totals	60,136.93	55,761.97	3,583.52	791.44	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	60,136.93	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,583.52/55,761.97		6.43%	%		
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		6.43%	%		
	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-.		6.43%	%		

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

14 Fergus 0268 Grass Range 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	207,836.64	207,836.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,971.29	9,971.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,838.95	1,838.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,875.70	32,875.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,577.88	9,577.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,484.58	0.00	9,973.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,748.35	51,176.43	571.92	0.00	0.00	0.00
27XX Student Transportation Services	71,463.22	42,313.22	0.00	29,150.00	0.00	0.00
31XX Food Services	50,938.20	50,938.20	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,625.78	7,625.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,926.90	1,926.90	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,748.03	0.00	XXXXXXXXXX	8,748.03	0.00	0.00
Totals	469,035.52	416,080.99	10,545.74	37,898.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	469,035.52					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 10,545.74/416,080.99		2.53%		%	
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		2.53%		%	
	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-.		2.53%		%	

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

14 Fergus 0269 Grass Range H S

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	301,157.42	301,157.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,551.63	10,551.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,655.54	1,655.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,656.21	58,656.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,437.85	14,437.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,425.78	0.00	19,915.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,297.67	49,297.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,826.45	32,676.45	0.00	29,150.00	0.00	0.00
31XX Food Services	1,370.31	1,370.31	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,486.88	1,486.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,094.34	2,094.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,084.00	24,084.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,085.48	0.00	XXXXXXXXXXXX	3,085.48	0.00	0.00
Totals	554,129.56	497,468.30	19,915.02	32,235.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	554,129.56					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,915.02/497,468.30		4.00%	%		
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		4.00%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.00%	%		

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

14 Fergus 0272 King Colony 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	38,383.52	38,383.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,101.00	12,101.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,015.95	3,015.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,271.00	0.00	6,271.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,210.58	9,210.58	0.00	0.00	0.00	0.00
31XX Food Services	17,523.19	17,523.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,313.05	3,313.05	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,597.55	0.00	XXXXXXXXXX	2,597.55	0.00	0.00
Totals	92,415.84	83,547.29	6,271.00	2,597.55	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	92,415.84	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,271.00/83,547.29		7.51%	%		
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		7.51%	%		
	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-.		7.51%	%		

See Example on Page 6 of Instructions.

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

14 Fergus 0273 Moore 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	320,214.71	320,214.71	0.00	0.00	0.00	0.00
222X Educational Media Services	828.35	828.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,498.89	39,915.89	3,583.00	0.00	0.00	0.00
24XX Support Services - School Administration	130.66	130.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,392.27	0.00	9,392.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	46,518.53	46,518.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	68,732.86	42,982.86	0.00	25,750.00	0.00	0.00
31XX Food Services	36,387.45	36,387.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,811.55	2,814.05	0.00	2,997.50	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,001.48	0.00	XXXXXXXXXX	1,001.48	0.00	0.00
Totals	532,516.75	489,792.50	12,975.27	29,748.98	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	532,516.75	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 12,975.27/489,792.50		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 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-.		2.65%	%		

See Example on Page 6 of Instructions.

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

14 Fergus 0274 Moore 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	351,919.57	351,919.57	0.00	0.00	0.00	0.00
222X Educational Media Services	2,090.18	2,090.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,650.81	53,650.81	2,000.00	0.00	0.00	0.00
24XX Support Services - School Administration	573.26	573.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,738.92	0.00	8,738.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,269.95	33,269.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,338.55	61,588.55	0.00	25,750.00	0.00	0.00
31XX Food Services	12,401.42	12,401.42	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,039.55	3,039.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,453.58	7,453.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,918.74	23,921.24	0.00	2,997.50	0.00	0.00
62XX Resources Transferred to Other School Districts or	558.52	0.00	XXXXXXXXXXXX	558.52	0.00	0.00
Totals	589,953.05	549,908.11	10,738.92	29,306.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Adjusted Totals	589,953.05	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 10,738.92/549,908.11		1.95%	%		
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		1.95%	%		
	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-.		1.95%	%		

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

14 Fergus 0280 Roy 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	235,436.78	235,436.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,684.84	8,684.84	0.00	0.00	0.00	0.00
222X Educational Media Services	9,447.71	9,447.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,572.79	79,572.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3.30	3.30	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	78,648.13	78,648.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,825.16	31,825.16	0.00	0.00	0.00	0.00
31XX Food Services	34,586.47	34,586.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	262.49	262.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,951.02	11,951.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,351.47	0.00	XXXXXXXXXX	4,351.47	0.00	0.00
Totals	494,770.16	490,418.69	0.00	4,351.47	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	494,770.16	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/490,418.69		0.00%	%		
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		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%	%		
Line D	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

14 Fergus 0281 Denton Elem

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	380,516.36	380,516.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,456.78	5,456.78	0.00	0.00	0.00	0.00
222X Educational Media Services	8,250.09	8,250.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,911.51	106,599.31	0.00	2,312.20	0.00	0.00
24XX Support Services - School Administration	3,835.56	3,835.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,246.57	0.00	16,552.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	46,700.85	46,700.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,747.21	59,747.21	0.00	0.00	0.00	0.00
31XX Food Services	56,347.03	56,347.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	463.38	463.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,340.91	1,340.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,950.63	0.00	XXXXXXXXXX	14,950.63	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,560.00	0.00	XXXXXXXXXX	1,560.00	0.00	0.00
Totals	707,326.88	669,257.48	16,552.06	18,822.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	707,326.88					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 16,552.06/669,257.48		2.47%	%		
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		2.47%	%		
	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-.		2.47%	%		

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

14 Fergus 0282 Denton H S

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	363,794.43	362,494.43	0.00	1,300.00	0.00	0.00
21XX Support Services - Students	21,200.56	21,200.56	0.00	0.00	0.00	0.00
222X Educational Media Services	8,236.10	8,236.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,988.63	99,676.43	0.00	2,312.20	0.00	0.00
24XX Support Services - School Administration	13,223.58	13,223.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,745.06	0.00	19,054.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,974.95	52,974.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,232.83	40,232.83	0.00	0.00	0.00	0.00
31XX Food Services	14,353.28	14,353.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,733.03	11,733.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,382.64	30,382.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,275.04	0.00	XXXXXXXXXX	23,275.04	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,136.30	0.00	XXXXXXXXXX	1,136.30	0.00	0.00
Totals	704,276.43	654,507.83	19,054.38	28,023.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	704,276.43					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,054.38/654,507.83		2.91%	%		
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		2.91%	%		
	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-.		2.91%	%		

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

14 Fergus 0288 Spring Creek Colony 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	38,236.72	38,061.16	0.00	175.56	0.00	0.00
21XX Support Services - Students	47.74	47.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,264.08	14,264.08	0.00	0.00	0.00	0.00
222X Educational Media Services	5,370.32	499.94	0.00	4,870.38	0.00	0.00
23XX Support Services - General Administration	2,272.98	2,272.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,974.23	0.00	5,974.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,442.08	7,442.08	0.00	0.00	0.00	0.00
31XX Food Services	11,621.34	11,621.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,655.27	1,655.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,981.79	0.00	XXXXXXXXXX	2,981.79	0.00	0.00
Totals	89,866.55	75,864.59	5,974.23	8,027.73	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	89,866.55	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 5,974.23/75,864.59		7.87%	%		
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		7.87%	%		
	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-.		7.87%	%		

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 Jim Oberembt at 444-1257.



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

14 Fergus 0291 Winifred 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	357,042.80	357,042.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,433.53	9,433.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,113.70	1,113.70	0.00	0.00	0.00	0.00
222X Educational Media Services	9,674.60	9,674.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,764.39	49,764.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,263.01	0.00	12,263.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,477.52	67,477.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,555.75	58,398.02	1,157.73	0.00	0.00	0.00
31XX Food Services	28,583.92	28,583.92	0.00	0.00	0.00	0.00
32XX Enterprise Services	8.52	8.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,892.90	5,892.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,620.94	13,620.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	469.02	0.00	XXXXXXXXXXXX	469.02	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,965.04	1,421.04	XXXXXXXXXXXX	5,544.01	0.00	0.00
Totals	621,865.65	602,431.89	13,420.74	6,013.02	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

		14 Fergus	0291 Winifred K-12 Schools					
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX						
Adjusted Totals		621,865.65						
					Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 13,420.74/602,431.89				2.23%		%	
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				2.23%		%	
	C2 Enter FY05 rate (1.47%) or 0.00% if no FY05 rate				1.47%		1.47%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1				0.76%		%	
Line D	Final Rate After Carry Forward Adjustment							
	Line A or B plus/minus Line C							
	If Line D is negative, enter -0-.				2.99%		%	

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

14 Fergus 1218 Ayers 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	47,794.32	47,794.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,719.33	22,719.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,481.58	5,481.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,201.57	17,201.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,077.00	1,077.00	0.00	0.00	0.00	0.00
31XX Food Services	15,889.52	15,889.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,188.54	2,188.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,366.03	0.00	XXXXXXXXXX	3,366.03	0.00	0.00
Totals	115,717.89	112,351.86	0.00	3,366.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	115,717.89					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/112,351.86		0.00%	%		
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		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%	%		
Line D	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.