



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

02 Big Horn 0020 Spring Creek 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	0.01	0.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,879.79	1,879.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	435.88	0.00	435.88	0.00	0.00	0.00
27XX Student Transportation Services	46,239.18	24,239.18	0.00	22,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,551.03	0.00	XXXXXXXXXXXX	8,551.03	0.00	0.00
<b>Totals</b>	57,105.89	26,118.98	435.88	30,551.03	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>	57,105.89					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 435.88/26,118.98		1.67%	%		
<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		1.67%	%		
	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%	%		
<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-		1.67%	%		

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 Paul Taylor at 444-1257.



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

02 Big Horn 0021 Pryor 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	458,255.51	452,055.95	0.00	6,199.56	0.00	0.00
21XX Support Services - Students	155,965.09	155,965.09	0.00	0.00	0.00	0.00
222X Educational Media Services	1,966.48	1,966.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,108.77	24,108.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,039.46	60,039.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,594.21	0.00	35,678.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	116,317.11	116,317.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,999.56	25,999.56	0.00	0.00	0.00	0.00
31XX Food Services	73,150.78	73,150.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,586.05	0.00	XXXXXXXXXX	83,586.05	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	9,367.50	0.00	XXXXXXXXXX	0.00	9,367.50	0.00
62XX Resources Transferred to Other School Districts or	900.10	0.00	XXXXXXXXXX	900.10	0.00	0.00
9999 Undistributed	28,641.38	28,641.38	0.00	0.00	0.00	0.00
<b>Totals</b>	1,075,892.00	938,244.58	35,678.12	90,685.71	9,367.50	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>	1,075,892.00					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 35,678.12/938,244.58		3.80%	%		
<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		3.80%	%		
	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%	%		
<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-.		3.80%	%		

**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 Paul Taylor at 444-1257.



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

**02 Big Horn 0023 Hardin 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	6,613,399.55	6,606,562.55	0.00	6,837.00	0.00	0.00
21XX Support Services - Students	906,732.98	906,732.98	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	500,529.95	478,529.95	0.00	22,000.00	0.00	0.00
222X Educational Media Services	278,049.61	278,049.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	307,509.54	307,509.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	675,152.55	663,552.55	0.00	11,600.00	0.00	0.00
25XX Support Services - Business	288,683.66	0.00	283,468.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,335,006.85	1,324,406.00	0.00	10,600.85	0.00	0.00
27XX Student Transportation Services	591,203.64	591,203.64	0.00	0.00	0.00	0.00
31XX Food Services	740,486.49	740,486.49	0.00	0.00	0.00	0.00
33XX Community Services	39,565.78	18,065.78	0.00	21,500.00	0.00	0.00
34XX Extracurricular - Activities	1,050.10	1,050.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,637.98	100,637.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,740.70	0.00	XXXXXXXXXXXX	49,740.70	0.00	0.00
62XX Resources Transferred to Other School Districts or	163,152.84	11,348.03	XXXXXXXXXXXX	151,804.81	0.00	0.00
<b>Totals</b>	<b>12,590,902.22</b>	<b>12,028,135.20</b>	<b>283,468.09</b>	<b>274,083.36</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 Paul Taylor at 444-1257.



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

**02 Big Horn    0023 Hardin Elem**

<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>	12,590,902.22					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 283,468.09/12,028,135.20		2.36%		%	
<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		2.36%		%	
	C2 Enter FY06 rate (4.46%) or 0.00% if no FY06 rate		4.46%		4.46%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-2.10%		%	
<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-.		0.26%		%	

**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

02 Big Horn 0025 Lodge Grass 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	1,971,844.13	1,971,844.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	162,684.83	162,684.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,297.62	4,297.62	0.00	0.00	0.00	0.00
222X Educational Media Services	39,322.91	39,322.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	342,397.38	342,397.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	191,696.74	169,693.25	0.00	22,003.49	0.00	0.00
25XX Support Services - Business	133,915.52	0.00	129,853.65	4,061.87	0.00	0.00
26XX Operation and Maintenance of Plant Services	565,251.01	565,251.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	144,219.59	144,219.59	0.00	0.00	0.00	0.00
31XX Food Services	233,298.92	233,298.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,788.55	16,788.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,730.86	5,730.86	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	3,811,448.06	3,655,529.05	129,853.65	26,065.36	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>	3,811,448.06					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 129,853.65/3,655,529.05		3.55%	%		
<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		3.55%	%		
	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%	%		
<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-.		3.55%	%		

**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

**02 Big Horn    0026 Wyola 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	596,981.65	596,981.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,867.68	33,867.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,271.11	36,271.11	0.00	0.00	0.00	0.00
222X Educational Media Services	27,063.82	24,563.82	0.00	2,500.00	0.00	0.00
23XX Support Services - General Administration	52,733.66	52,733.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,780.42	132,673.66	0.00	6,106.76	0.00	0.00
26XX Operation and Maintenance of Plant Services	195,276.83	184,071.83	0.00	11,205.00	0.00	0.00
27XX Student Transportation Services	123,851.78	68,351.78	0.00	55,500.00	0.00	0.00
31XX Food Services	66,618.40	66,618.40	0.00	0.00	0.00	0.00
32XX Enterprise Services	2,759.65	1,589.36	0.00	1,170.29	0.00	0.00
34XX Extracurricular - Activities	6,227.16	6,227.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,977.92	5,977.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	68,932.11	0.00	XXXXXXXXXXXX	68,932.11	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,875.65	0.00	XXXXXXXXXXXX	2,875.65	0.00	0.00
9999 Undistributed	886.28	886.28	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,359,104.12</b>	<b>1,210,814.31</b>	<b>0.00</b>	<b>148,289.81</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 Paul Taylor at 444-1257.



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

**02 Big Horn    0026 Wyola Elem**

<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>	1,359,104.12					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,210,814.31		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 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%		%	
<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 Paul Taylor at 444-1257.



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

02 Big Horn 1189 Hardin 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	2,299,333.64	2,299,333.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	210,189.33	210,189.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,966.79	55,966.79	0.00	0.00	0.00	0.00
222X Educational Media Services	111,472.51	111,472.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,029.55	147,029.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	302,543.46	302,543.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,909.60	0.00	172,908.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	593,575.97	593,575.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	357,236.85	357,236.85	0.00	0.00	0.00	0.00
31XX Food Services	12,598.93	12,598.93	0.00	0.00	0.00	0.00
33XX Community Services	31,851.27	31,851.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,813.17	51,813.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	381,923.43	381,923.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,496.09	0.00	XXXXXXXXXXXX	32,496.09	0.00	0.00
62XX Resources Transferred to Other School Districts or	12,947.46	12,947.46	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>4,773,888.05</b>	<b>4,568,482.36</b>	<b>172,908.22</b>	<b>32,496.09</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 Paul Taylor at 444-1257.



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

02 Big Horn    1189 Hardin H S

<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>	4,773,888.05					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 172,908.22/4,568,482.36		3.78%		%	
<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		3.78%		%	
	C2 Enter FY06 rate (8.06%) or 0.00% if no FY06 rate		8.06%		8.06%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-4.28%		%	
<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 Paul Taylor at 444-1257.



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

02 Big Horn    1190 Lodge Grass 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	1,220,941.36	1,220,941.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,455.56	25,455.56	0.00	0.00	0.00	0.00
222X Educational Media Services	68,500.41	68,500.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,876.73	142,876.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	189,056.78	167,005.11	0.00	22,051.67	0.00	0.00
25XX Support Services - Business	129,984.39	0.00	128,243.61	1,740.78	0.00	0.00
26XX Operation and Maintenance of Plant Services	286,321.39	286,321.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,299.42	96,299.42	0.00	0.00	0.00	0.00
31XX Food Services	42,552.93	42,552.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	107,803.49	107,803.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,133,646.00	0.00	XXXXXXXXXX	1,133,646.00	0.00	0.00
9999 Undistributed	2,076.99	2,076.99	0.00	0.00	0.00	0.00
<b>Totals</b>	3,445,515.45	2,159,833.39	128,243.61	1,157,438.45	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>	3,445,515.45	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] 128,243.61/2,159,833.39		5.94%	%		
<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		5.94%	%		
	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%	%		
<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-.		5.94%	%		

**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

02 Big Horn 1214 Plenty Coups 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	480,185.62	480,185.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,106.51	23,106.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,718.51	105,718.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,520.51	138,520.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,733.87	0.00	47,733.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	242,511.47	242,367.47	0.00	144.00	0.00	0.00
27XX Student Transportation Services	34,999.60	34,999.60	0.00	0.00	0.00	0.00
31XX Food Services	55,768.09	55,768.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,500.33	18,500.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,498.61	54,498.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,911.22	0.00	XXXXXXXXXX	2,911.22	0.00	0.00
<b>Totals</b>	1,204,454.34	1,153,665.25	47,733.87	3,055.22	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>	1,204,454.34	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] 47,733.87/1,153,665.25		4.14%	%		
<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		4.14%	%		
	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%	%		
<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-.		4.14%	%		

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.