



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

09 Custer 0172 Miles City 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	4,828,214.57	4,823,262.48	4,952.09	0.00	0.00	0.00
21XX Support Services - Students	317,159.11	317,159.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	322.30	322.30	0.00	0.00	0.00	0.00
222X Educational Media Services	251,284.82	251,284.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,925.89	183,925.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	637,038.53	637,038.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,872.24	0.00	122,872.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	666,361.07	649,422.51	16,938.56	0.00	0.00	0.00
27XX Student Transportation Services	56,633.35	52,559.51	0.00	4,073.84	0.00	0.00
31XX Food Services	256,881.35	253,399.18	0.00	3,482.17	0.00	0.00
34XX Extracurricular - Activities	4,648.58	4,648.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,640.06	79,640.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,000.00	0.00	XXXXXXXXXXXX	25,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	80,000.00	0.00	XXXXXXXXXXXX	0.00	80,000.00	0.00
Totals	7,509,981.87	7,252,662.97	144,762.89	32,556.01	80,000.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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

09 Custer 0172 Miles City Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,509,981.87					

		Preliminary Rate	Adjusted Rate
Line A	Preliminary Indirect Cost Rate [C divided by B] 144,762.89/7,252,662.97	2.00%	%
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	2.00%	%
	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%	%
Line D	Final Rate After Carry Forward Adjustment		
	Line A or B plus/minus Line C		
	If Line D is negative, enter -0-.	2.00%	%

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

09 Custer 0173 Kircher 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	213,686.17	193,529.79	2,041.88	18,114.50	0.00	0.00
21XX Support Services - Students	10,227.27	10,227.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,348.74	1,348.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,673.45	2,673.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,944.60	0.00	19,944.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,474.74	14,961.03	523.71	1,990.00	0.00	0.00
27XX Student Transportation Services	13,441.43	13,441.43	0.00	0.00	0.00	0.00
31XX Food Services	19,217.96	19,217.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	17,021.04	0.00	XXXXXXXXXX	17,021.04	0.00	0.00
Totals	315,035.40	255,399.67	22,510.19	37,125.54	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	315,035.40	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,510.19/255,399.67		8.81%	%		
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		8.81%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		8.81%	%		

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

09 Custer 0177 Trail 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	38,940.08	38,940.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,567.94	0.00	2,567.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,457.98	6,457.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	539.50	539.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	366.14	0.00	XXXXXXXXXX	366.14	0.00	0.00
Totals	48,871.64	45,937.56	2,567.94	366.14	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	48,871.64					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,567.94/45,937.56		5.59%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.59%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		5.59%	%		

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 Paul Taylor at 444-1257.



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

09 Custer 0179 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	38,761.45	38,761.45	0.00	0.00	0.00	0.00
222X Educational Media Services	129.18	129.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,518.53	0.00	2,518.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,670.87	3,670.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,784.14	4,784.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	998.80	0.00	XXXXXXXXXXXX	998.80	0.00	0.00
Totals	50,862.97	47,345.64	2,518.53	998.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	50,862.97					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,518.53/47,345.64		5.32%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.32%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		5.32%	%		

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

09 Custer 0182 Cottonwood 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	39,055.77	38,170.77	0.00	885.00	0.00	0.00
222X Educational Media Services	110.90	110.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,569.18	0.00	2,569.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,149.15	7,149.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,793.75	3,793.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,198.45	0.00	XXXXXXXXXX	1,198.45	0.00	0.00
Totals	53,877.20	49,224.57	2,569.18	2,083.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	53,877.20					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,569.18/49,224.57		5.22%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.22%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		5.22%	%		

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

09 Custer 0187 Kinsey 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	218,431.71	211,162.43	0.00	7,269.28	0.00	0.00
21XX Support Services - Students	2,888.41	2,888.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,994.35	500.00	0.00	3,494.35	0.00	0.00
23XX Support Services - General Administration	1,931.00	1,931.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,130.64	0.00	12,130.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,078.92	51,078.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,662.08	42,662.08	0.00	0.00	0.00	0.00
31XX Food Services	27,891.63	27,891.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	15,234.16	0.00	XXXXXXXXXX	15,234.16	0.00	0.00
Totals	376,242.90	338,114.47	12,130.64	25,997.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	376,242.90	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 12,130.64/338,114.47		3.59%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.59%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		3.59%	%		

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 Paul Taylor at 444-1257.



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

09 Custer 0189 S Y 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	36,343.80	36,343.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,215.35	0.00	3,215.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,734.29	7,734.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	402.00	402.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	998.96	0.00	XXXXXXXXXX	998.96	0.00	0.00
Totals	48,694.40	44,480.09	3,215.35	998.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	48,694.40					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,215.35/44,480.09		7.23%	%		
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		7.23%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		7.23%	%		

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

09 Custer 0192 Custer County 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	2,144,225.76	2,121,080.76	0.00	23,145.00	0.00	0.00
21XX Support Services - Students	339,905.41	339,905.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	557.80	557.80	0.00	0.00	0.00	0.00
222X Educational Media Services	115,230.49	111,152.30	4,078.19	0.00	0.00	0.00
23XX Support Services - General Administration	106,755.96	106,755.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	380,725.78	380,725.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,317.03	0.00	91,317.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	531,315.71	519,508.32	9,642.39	2,165.00	0.00	0.00
27XX Student Transportation Services	213,538.31	213,538.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,855.30	32,855.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	209,836.85	209,836.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	100,000.00	0.00	XXXXXXXXXX	100,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	69,136.59	0.00	XXXXXXXXXX	0.00	69,136.59	0.00
Totals	4,335,400.99	4,035,916.79	105,037.61	125,310.00	69,136.59	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,335,400.99					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 105,037.61/4,035,916.79		2.60%	%		
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		2.60%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.60%	%		

See Example on Page 6 of Instructions.

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

09 Custer 1232 Twin Buttes 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	54,976.61	54,976.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,278.09	3,278.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	600.00	600.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,397.80	0.00	1,397.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,481.98	7,121.14	0.00	1,360.84	0.00	0.00
27XX Student Transportation Services	4,240.00	4,240.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,997.92	0.00	XXXXXXXXXX	1,997.92	0.00	0.00
Totals	74,972.40	70,215.84	1,397.80	3,358.76	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	74,972.40	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,397.80/70,215.84		Preliminary Rate	Adjusted Rate		
			1.99%	%		
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		1.99%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		1.99%	%		

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 Paul Taylor at 444-1257.



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

09 Custer 1238 S H 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	48,807.27	48,807.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	259.00	259.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,760.52	0.00	2,760.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,634.09	8,684.09	0.00	950.00	0.00	0.00
27XX Student Transportation Services	3,256.00	3,256.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,498.44	0.00	XXXXXXXXXX	1,498.44	0.00	0.00
Totals	66,215.32	61,006.36	2,760.52	2,448.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	66,215.32					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,760.52/61,006.36		4.52%	%		
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		4.52%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		4.52%	%		

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.