



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	4,007,200.47	3,993,953.70	5,972.77	7,274.00	0.00	0.00
21XX Support Services - Students	330,614.63	330,614.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	168,035.35	168,035.35	0.00	0.00	0.00	0.00
222X Educational Media Services	171,196.76	171,196.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,553.99	98,553.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	436,266.40	436,266.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	209,150.53	0.00	164,379.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	607,295.01	607,295.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	373,243.38	315,861.01	0.00	57,382.37	0.00	0.00
31XX Food Services	519,945.09	519,945.09	0.00	0.00	0.00	0.00
32XX Enterprise Services	16,709.54	16,709.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,048.51	6,048.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,885.07	33,885.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	49,348.85	0.00	XXXXXXXXXXXX	49,348.85	0.00	0.00
9999 Undistributed	1,190.73	1,190.73	0.00	0.00	0.00	0.00
Totals	7,028,684.31	6,699,555.79	170,352.05	114,005.22	0.00	0.00

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



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

14 Fergus 0258 Lewistown Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,028,684.31					

		Preliminary Rate	Adjusted Rate
Line A	Preliminary Indirect Cost Rate [C divided by B] 170,352.05/6,699,555.79	2.54%	%
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	2.54%	%
	C2 Enter FY06 rate (1.61%) or 0.00% if no FY06 rate	1.61%	1.61%
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.93%	%
Line D	Final Rate After Carry Forward Adjustment		
	Line A or B plus/minus Line C		
	If Line D is negative, enter -0-.	3.47%	%

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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	1,719,197.53	1,698,277.66	3,104.87	17,815.00	0.00	0.00
21XX Support Services - Students	270,557.52	270,557.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,642.49	23,642.49	0.00	0.00	0.00	0.00
222X Educational Media Services	177,561.02	177,561.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,747.67	74,747.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	248,994.35	248,994.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,768.71	0.00	73,555.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	548,989.75	548,989.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	200,806.83	172,425.92	0.00	28,380.91	0.00	0.00
31XX Food Services	22,943.14	22,943.14	0.00	0.00	0.00	0.00
32XX Enterprise Services	5,188.99	5,188.99	0.00	0.00	0.00	0.00
33XX Community Services	3,178.65	3,178.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,287.46	25,287.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	133,770.00	133,770.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	8,156.04	0.00	XXXXXXXXXX	0.00	8,156.04	0.00
62XX Resources Transferred to Other School Districts or	9,179.46	0.00	XXXXXXXXXX	9,179.46	0.00	0.00
9999 Undistributed	1,190.72	1,190.72	0.00	0.00	0.00	0.00
Totals	3,568,160.33	3,406,755.34	76,660.77	55,375.37	8,156.04	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

14 Fergus 0259 Fergus H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,568,160.33					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 76,660.77/3,406,755.34		2.25%		%	
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		2.25%		%	
	C2 Enter FY06 rate (1.78%) or 0.00% if no FY06 rate		1.78%		1.78%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.47%		%	
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.72%		%	

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

14 Fergus 0264 Deerfield 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	26,710.46	26,710.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,949.47	7,949.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	997.79	997.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,158.66	0.00	3,158.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,504.69	1,504.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	89.00	89.00	0.00	0.00	0.00	0.00
31XX Food Services	7,231.83	7,231.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	162.04	162.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,022.42	0.00	XXXXXXXXXX	1,022.42	0.00	0.00
Totals	48,826.36	44,645.28	3,158.66	1,022.42	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	48,826.36	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,158.66/44,645.28		7.08%	%		
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		7.08%	%		
	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-.		7.08%	%		

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

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	224,709.14	224,709.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,871.22	8,871.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,276.12	2,276.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	35,296.53	35,296.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,959.49	9,959.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,880.17	0.00	15,091.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,591.28	76,451.66	139.62	0.00	0.00	0.00
27XX Student Transportation Services	68,975.24	46,975.24	0.00	22,000.00	0.00	0.00
31XX Food Services	51,137.03	51,137.03	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,043.16	4,043.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	863.40	863.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,188.89	0.00	XXXXXXXXXX	8,188.89	0.00	0.00
Totals	510,791.67	460,582.99	15,231.39	30,188.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	510,791.67					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 15,231.39/460,582.99		3.31%	%		
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		3.31%	%		
	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-.		3.31%	%		

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 Paul Taylor at 444-1257.



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

14 Fergus 0269 Grass Range 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	307,606.33	307,606.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,292.72	10,292.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,143.80	3,143.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,827.03	56,827.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,048.44	14,048.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,447.63	0.00	15,766.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,686.18	55,686.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	64,538.72	42,538.72	0.00	22,000.00	0.00	0.00
31XX Food Services	2,068.95	2,068.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,033.02	2,033.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,216.33	34,216.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,040.48	0.00	XXXXXXXXXX	3,040.48	0.00	0.00
Totals	573,949.63	528,461.52	15,766.83	25,040.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	573,949.63					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 15,766.83/528,461.52		2.98%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.98%	%		
	C2 Enter FY06 rate (0.00%) or 0.00% if no FY06 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.98%	%		

See Example on Page 6 of Instructions.

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

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	38,585.59	38,585.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,564.11	19,564.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,334.47	2,334.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,500.00	0.00	6,500.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,558.11	5,558.11	0.00	0.00	0.00	0.00
31XX Food Services	16,291.16	16,291.16	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,370.30	2,370.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,748.67	0.00	XXXXXXXXXX	2,748.67	0.00	0.00
Totals	93,952.41	84,703.74	6,500.00	2,748.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	93,952.41					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,500.00/84,703.74		7.67%	%		
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		7.67%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		7.67%	%		

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

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	310,404.45	310,404.45	0.00	0.00	0.00	0.00
222X Educational Media Services	830.56	830.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,994.35	44,994.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60.00	60.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,596.33	0.00	8,596.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,015.99	59,015.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,306.06	42,306.06	0.00	0.00	0.00	0.00
31XX Food Services	46,480.09	46,480.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,225.77	4,225.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	971.48	0.00	XXXXXXXXXX	971.48	0.00	0.00
Totals	517,885.08	508,317.27	8,596.33	971.48	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	517,885.08	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,596.33/508,317.27		1.69%	%		
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		1.69%	%		
	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-.		1.69%	%		

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

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	363,945.18	363,945.18	0.00	0.00	0.00	0.00
22XX Educational Media Services	1,672.18	1,672.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,411.23	56,411.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81.50	81.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,710.35	0.00	8,710.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,509.10	65,509.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,830.80	35,830.80	0.00	0.00	0.00	0.00
31XX Food Services	10,421.28	10,421.28	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,392.65	3,392.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,294.69	7,294.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,546.31	23,546.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	603.52	0.00	XXXXXXXXXX	603.52	0.00	0.00
Totals	577,418.79	568,104.92	8,710.35	603.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	577,418.79					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,710.35/568,104.92		1.53%	%		
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		1.53%	%		
	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-.		1.53%	%		

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 Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2007-08 Using FY06 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	407,392.55	407,392.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,740.88	16,740.88	0.00	0.00	0.00	0.00
222X Educational Media Services	8,977.82	8,977.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	152,036.26	152,036.26	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,414.84	104,414.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,833.83	54,831.83	0.00	25,002.00	0.00	0.00
31XX Food Services	62,665.65	62,665.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	522.10	522.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,820.86	20,820.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,452.53	0.00	XXXXXXXXXX	7,452.53	0.00	0.00
Totals	860,857.32	828,402.79	0.00	32,454.53	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	860,857.32	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/828,402.79		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 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-.		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

14 Fergus 0281 Denton 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	411,951.17	411,951.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,898.47	9,898.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,979.97	6,979.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,039.54	78,039.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,339.70	3,339.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,512.24	0.00	18,397.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,325.95	69,291.95	0.00	3,034.00	0.00	0.00
27XX Student Transportation Services	76,295.78	76,295.78	0.00	0.00	0.00	0.00
31XX Food Services	58,747.75	58,747.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	769.81	769.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,522.71	6,522.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,594.87	0.00	XXXXXXXXXXXX	1,594.87	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,555.00	0.00	XXXXXXXXXXXX	1,555.00	0.00	0.00
Totals	751,532.96	721,836.85	18,397.82	6,183.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	751,532.96					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,397.82/721,836.85		2.55%	%		
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		2.55%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.55%	%		

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

14 Fergus 0282 Denton 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	349,394.80	349,394.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,325.03	17,325.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,431.63	1,431.63	0.00	0.00	0.00	0.00
222X Educational Media Services	17,097.51	17,097.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,217.12	82,217.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,058.33	5,058.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,501.07	0.00	18,386.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,513.84	79,479.84	0.00	3,034.00	0.00	0.00
27XX Student Transportation Services	60,327.61	60,327.61	0.00	0.00	0.00	0.00
31XX Food Services	16,859.84	16,859.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,526.17	15,526.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,454.78	37,454.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,594.88	0.00	XXXXXXXXXXXX	1,594.88	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,121.30	0.00	XXXXXXXXXXXX	1,121.30	0.00	0.00
Totals	711,423.91	682,172.66	18,386.63	5,750.18	0.00	0.00

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



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

14 Fergus 0282 Denton H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	711,423.91					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,386.63/682,172.66		2.70%		%	
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		2.70%		%	
	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-.		2.70%		%	

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

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	47,402.39	47,402.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	940.93	940.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,882.45	8,882.45	0.00	0.00	0.00	0.00
222X Educational Media Services	9,645.00	2,345.39	0.00	7,299.61	0.00	0.00
23XX Support Services - General Administration	1,560.11	1,560.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,386.28	0.00	7,386.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,936.22	12,936.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	235.93	235.93	0.00	0.00	0.00	0.00
31XX Food Services	10,655.34	10,655.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,339.61	2,339.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,208.73	0.00	XXXXXXXXXXXX	2,208.73	0.00	0.00
Totals	104,192.99	87,298.37	7,386.28	9,508.34	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	104,192.99	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,386.28/87,298.37		8.46%	%		
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		8.46%	%		
	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-.		8.46%	%		

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

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	658,054.50	658,054.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,009.72	12,009.72	0.00	0.00	0.00	0.00
222X Educational Media Services	44,013.73	44,013.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,227.16	77,227.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,822.25	0.00	25,822.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,133.90	141,133.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,745.90	106,461.51	1,981.39	16,303.00	0.00	0.00
31XX Food Services	57,380.81	56,884.63	496.18	0.00	0.00	0.00
34XX Extracurricular - Activities	10,654.08	10,654.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,863.58	31,863.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,769.11	0.00	XXXXXXXXXX	1,769.11	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,632.14	582.13	XXXXXXXXXX	10,050.01	0.00	0.00
Totals	1,195,306.88	1,138,884.94	28,299.82	28,122.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,195,306.88					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 28,299.82/1,138,884.94		2.48%	%		
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		2.48%	%		
	C2 Enter FY06 rate (1.47%) or 0.00% if no FY06 rate		1.47%	1.47%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		1.01%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		3.49%	%		

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

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	52,342.33	52,342.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,970.12	22,970.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,291.00	5,291.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,743.37	13,743.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	984.50	984.50	0.00	0.00	0.00	0.00
31XX Food Services	13,479.19	13,479.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,337.76	2,337.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,374.16	0.00	XXXXXXXXXX	3,374.16	0.00	0.00
Totals	114,522.43	111,148.27	0.00	3,374.16	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	114,522.43	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/111,148.27		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 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-.		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.