



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

34 Park 0612 Livingston 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	4,368,052.63	4,366,296.74	1,755.89	0.00	0.00	0.00
21XX Support Services - Students	314,808.83	314,808.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	158,650.83	158,650.83	0.00	0.00	0.00	0.00
222X Educational Media Services	149,999.10	149,999.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,525.45	94,525.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	510,829.27	510,829.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	144,060.46	0.00	144,060.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	662,725.61	651,067.61	0.00	11,658.00	0.00	0.00
27XX Student Transportation Services	209,684.47	209,684.47	0.00	0.00	0.00	0.00
31XX Food Services	2,285.58	2,285.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,149.45	49,149.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,000.00	5,000.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	6,669,771.68	6,512,297.33	145,816.35	11,658.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,669,771.68					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 145,816.35/6,512,297.33		2.24%	%		
<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		2.24%	%		
	C2 Enter FY06 rate (2.90%) or 0.00% if no FY06 rate		2.90%	2.90%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-0.66%	%		
<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-.		1.58%	%		

**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

**34 Park 0613 Park 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	2,593,838.47	2,567,791.64	1,755.88	24,290.95	0.00	0.00
21XX Support Services - Students	109,970.49	109,970.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	147,276.53	147,276.53	0.00	0.00	0.00	0.00
222X Educational Media Services	110,692.97	110,692.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,842.81	118,842.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	319,734.56	319,734.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,989.76	0.00	122,989.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	445,345.66	439,621.16	5,724.50	0.00	0.00	0.00
27XX Student Transportation Services	478,562.30	349,059.49	0.00	129,502.81	0.00	0.00
31XX Food Services	496,635.23	496,635.23	0.00	0.00	0.00	0.00
33XX Community Services	3,033.57	3,033.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,063.20	9,063.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	200,102.61	200,102.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,000.00	0.00	XXXXXXXXXXXX	8,000.00	0.00	0.00
<b>Totals</b>	<b>5,164,088.16</b>	<b>4,871,824.26</b>	<b>130,470.14</b>	<b>161,793.76</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

**34 Park 0613 Park H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,164,088.16					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 130,470.14/4,871,824.26		2.68%		%	
<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		2.68%		%	
	C2 Enter FY06 rate (2.79%) or 0.00% if no FY06 rate		2.79%		2.79%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-0.11%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.57%		%	

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

**34 Park 0614 Gardiner 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	725,791.95	725,791.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,501.44	29,501.44	0.00	0.00	0.00	0.00
222X Educational Media Services	83,809.41	83,809.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,429.56	88,668.64	760.92	0.00	0.00	0.00
24XX Support Services - School Administration	37,431.07	37,431.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,482.28	0.00	24,168.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,787.53	166,787.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,140.47	43,140.47	0.00	0.00	0.00	0.00
31XX Food Services	129,835.86	129,835.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,517.87	6,517.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,367.47	21,367.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,513.00	0.00	XXXXXXXXXX	19,513.00	0.00	0.00
<b>Totals</b>	1,391,607.91	1,332,851.71	24,929.42	19,513.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,391,607.91					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,929.42/1,332,851.71		1.87%	%		
<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		1.87%	%		
	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-.		1.87%	%		

**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 Paul Taylor at 444-1257.



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

**34 Park 0617 Cooke 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	36,132.57	36,132.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,980.91	1,980.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,304.76	2,304.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,944.80	0.00	6,944.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,680.11	8,680.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	587.95	587.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,134.96	0.00	XXXXXXXXXX	4,134.96	0.00	0.00
62XX Resources Transferred to Other School Districts or	399.48	0.00	XXXXXXXXXX	399.48	0.00	0.00
<b>Totals</b>	61,165.54	49,686.30	6,944.80	4,534.44	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>	61,165.54					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 6,944.80/49,686.30		13.98%	%		
<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		13.98%	%		
	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%	%		
<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-.		13.98%	%		

**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

**34 Park 0620 Pine 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	159,403.33	157,674.13	0.00	1,729.20	0.00	0.00
21XX Support Services - Students	3,420.28	3,420.28	0.00	0.00	0.00	0.00
222X Educational Media Services	3,215.85	3,215.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,879.50	1,879.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,310.79	2,310.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,294.12	0.00	14,294.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,165.05	47,165.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,983.00	4,983.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	813.93	813.93	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	1,508.01	0.00	XXXXXXXXXX	0.00	1,508.01	0.00
<b>Totals</b>	238,993.86	221,462.53	14,294.12	1,729.20	1,508.01	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>	238,993.86	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] 14,294.12/221,462.53		6.45%	%		
<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		6.45%	%		
	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-.		6.45%	%		

**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

**34 Park 0635 Springdale 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	43,419.85	43,419.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	927.50	927.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	880.00	880.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,259.29	3,259.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,545.73	2,545.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,342.75	0.00	5,342.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,948.33	12,948.33	0.00	0.00	0.00	0.00
<b>Totals</b>	69,323.45	63,980.70	5,342.75	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	69,323.45					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 5,342.75/63,980.70		8.35%	%		
<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		8.35%	%		
	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-.		8.35%	%		

**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

34 Park 1191 Gardiner HS

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	530,326.41	530,326.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,347.02	27,347.02	0.00	0.00	0.00	0.00
222X Educational Media Services	96,661.05	96,661.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,205.76	101,444.86	760.90	0.00	0.00	0.00
24XX Support Services - School Administration	45,725.98	45,725.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,146.63	0.00	21,561.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,175.32	158,402.07	0.00	4,773.25	0.00	0.00
27XX Student Transportation Services	42,180.53	42,180.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,945.11	32,945.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,131.46	73,131.46	0.00	0.00	0.00	0.00
<b>Totals</b>	1,151,845.27	1,108,164.49	22,322.59	4,773.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Adjusted Totals</b>	1,151,845.27	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 22,322.59/1,108,164.49		2.01%	%		
<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		2.01%	%		
	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-.		2.01%	%		

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

34 Park 1215 Arrowhead 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	756,625.92	756,625.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	323.43	323.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,673.81	74,673.81	0.00	0.00	0.00	0.00
222X Educational Media Services	3,680.78	3,680.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,242.73	20,242.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,314.07	77,314.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,424.26	0.00	31,378.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,108.79	120,108.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	131,217.95	44,202.95	0.00	87,015.00	0.00	0.00
31XX Food Services	52,739.24	52,739.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,537.12	2,537.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,588.66	0.00	XXXXXXXXXXXX	1,588.66	0.00	0.00
62XX Resources Transferred to Other School Districts or	878.87	0.00	XXXXXXXXXXXX	878.87	0.00	0.00
<b>Totals</b>	1,279,355.63	1,152,448.84	31,378.38	89,482.53	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>	1,279,355.63					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 31,378.38/1,152,448.84		2.72%	%		
<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		2.72%	%		
	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-.		2.72%	%		

**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

**34 Park 1227 Shields Valley 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	711,389.84	708,402.48	2,987.36	0.00	0.00	0.00
21XX Support Services - Students	25,527.87	25,527.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,328.92	4,328.92	0.00	0.00	0.00	0.00
222X Educational Media Services	19,842.26	19,842.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,446.28	48,446.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,307.06	92,307.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,797.24	0.00	46,797.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,086.08	142,086.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	179,801.04	179,801.04	0.00	0.00	0.00	0.00
31XX Food Services	117,250.58	116,527.51	723.07	0.00	0.00	0.00
34XX Extracurricular - Activities	1,473.43	1,473.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,286.30	13,286.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,267.95	0.00	XXXXXXXXXXXX	51,267.95	0.00	0.00
<b>Totals</b>	1,453,804.85	1,352,029.23	50,507.67	51,267.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>Adjusted Totals</b>	1,453,804.85	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 50,507.67/1,352,029.23		3.74%	%		
<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		3.74%	%		
	C2 Enter FY06 rate (1.56%) or 0.00% if no FY06 rate		1.56%	1.56%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		2.18%	%		
<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-.		5.92%	%		

**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

34 Park 1228 Shields Valley 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	447,563.95	444,347.95	0.00	3,216.00	0.00	0.00
21XX Support Services - Students	27,257.10	27,257.10	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	364.00	364.00	0.00	0.00	0.00	0.00
222X Educational Media Services	30,500.34	30,500.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,749.34	48,749.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,475.07	74,441.33	1,033.74	0.00	0.00	0.00
25XX Support Services - Business	53,679.59	0.00	51,651.59	2,028.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,537.57	134,537.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,224.82	99,224.82	0.00	0.00	0.00	0.00
31XX Food Services	18,971.95	18,971.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,545.52	14,545.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,038.33	59,038.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,000.00	0.00	XXXXXXXXXXXX	8,000.00	0.00	0.00
<b>Totals</b>	1,017,907.58	951,978.25	52,685.33	13,244.00	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>	1,017,907.58					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 52,685.33/951,978.25		5.53%	%		
<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		5.53%	%		
	C2 Enter FY06 rate (4.54%) or 0.00% if no FY06 rate		4.54%	4.54%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.99%	%		
<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-.		6.52%	%		

**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.