



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

37 Pondera 0671 Dupuyer 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	105,932.27	105,932.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	459.72	459.72	0.00	0.00	0.00	0.00
222X Educational Media Services	447.94	447.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,865.95	0.00	17,707.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,843.71	39,843.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,058.00	42,058.00	0.00	0.00	0.00	0.00
31XX Food Services	18,407.34	18,407.34	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,223.80	1,938.10	0.00	2,285.70	0.00	0.00
4XXX Facilities Acquisition and Construction Services	990.10	0.00	XXXXXXXXXX	990.10	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,733.00	0.00	XXXXXXXXXX	1,733.00	0.00	0.00
<b>Totals</b>	232,961.83	209,087.08	17,707.25	5,008.80	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>	232,961.83	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] 17,707.25/209,087.08		8.47%	%		
<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		8.47%	%		
	C2 Enter FY06 rate (0.57%) or 0.00% if no FY06 rate		0.57%	0.57%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		7.90%	%		
<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-.		16.37%	%		

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

**37 Pondera 0674 Conrad 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	1,672,151.35	1,644,474.35	0.00	27,677.00	0.00	0.00
21XX Support Services - Students	71,311.42	71,311.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,989.16	7,989.16	0.00	0.00	0.00	0.00
222X Educational Media Services	180,477.56	114,683.44	0.00	65,794.12	0.00	0.00
23XX Support Services - General Administration	97,869.70	97,869.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,463.79	142,353.79	0.00	2,110.00	0.00	0.00
25XX Support Services - Business	93,093.45	0.00	88,719.77	830.89	0.00	0.00
26XX Operation and Maintenance of Plant Services	294,876.01	276,861.48	0.00	18,014.53	0.00	0.00
27XX Student Transportation Services	157,123.44	110,623.44	0.00	46,500.00	0.00	0.00
31XX Food Services	160,693.17	147,818.31	1,704.86	11,170.00	0.00	0.00
34XX Extracurricular - Activities	10,060.92	10,060.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,107.43	32,107.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,530.84	0.00	XXXXXXXXXXXX	29,530.84	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,980.31	0.00	XXXXXXXXXXXX	5,980.31	0.00	0.00
<b>Totals</b>	<b>2,957,728.55</b>	<b>2,656,153.44</b>	<b>90,424.63</b>	<b>207,607.69</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

**37 Pondera 0674 Conrad Elem**

<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>	2,957,728.55					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 90,424.63/2,656,153.44		3.40%		%	
<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		3.40%		%	
	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-.		3.40%		%	

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

**37 Pondera 0675 Conrad 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	897,243.21	885,299.21	0.00	11,944.00	0.00	0.00
21XX Support Services - Students	56,180.80	56,180.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,902.82	1,902.82	0.00	0.00	0.00	0.00
222X Educational Media Services	92,176.28	48,808.19	0.00	43,368.09	0.00	0.00
23XX Support Services - General Administration	65,837.41	65,837.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	128,530.64	128,530.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,731.49	0.00	57,765.33	3,007.12	0.00	0.00
26XX Operation and Maintenance of Plant Services	250,538.82	233,539.35	0.00	16,999.47	0.00	0.00
27XX Student Transportation Services	105,526.54	74,526.54	0.00	31,000.00	0.00	0.00
31XX Food Services	13,571.11	13,571.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,383.01	36,383.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,839.50	123,839.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	28,303.19	0.00	XXXXXXXXXXXX	28,303.19	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,246.16	0.00	XXXXXXXXXXXX	13,246.16	0.00	0.00
<b>Totals</b>	<b>1,876,010.98</b>	<b>1,668,418.58</b>	<b>57,765.33</b>	<b>147,868.03</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

**37 Pondera    0675 Conrad 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>	1,876,010.98					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 57,765.33/1,668,418.58			3.46%		%	
<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			3.46%		%	
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%		%	
<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-.			3.46%		%	

**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

37 Pondera 0679 Valier 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	708,515.47	708,515.47	0.00	0.00	0.00	0.00
222X Educational Media Services	45,776.84	45,776.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,694.86	77,694.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,514.94	36,514.94	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,018.94	104,018.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,855.27	69,413.87	0.00	34,441.40	0.00	0.00
31XX Food Services	66,703.69	66,703.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,548.99	5,548.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,426.53	8,426.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,013.78	0.00	XXXXXXXXXX	2,013.78	0.00	0.00
<b>Totals</b>	1,159,069.31	1,122,614.13	0.00	36,455.18	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>	1,159,069.31	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] 0.00/1,122,614.13		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

37 Pondera 0680 Valier 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	423,449.69	423,449.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	129.24	129.24	0.00	0.00	0.00	0.00
222X Educational Media Services	54,016.91	54,016.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,915.48	80,915.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,487.83	37,487.83	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,431.79	131,431.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,957.32	72,515.92	0.00	34,441.40	0.00	0.00
31XX Food Services	11,854.39	11,854.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,568.50	12,568.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,604.37	67,604.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,250.00	0.00	XXXXXXXXXXXX	8,250.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,083.17	0.00	XXXXXXXXXXXX	1,083.17	0.00	0.00
<b>Totals</b>	935,748.69	891,974.12	0.00	43,774.57	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>	935,748.69	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] 0.00/891,974.12		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

37 Pondera 0684 Miami 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	55,085.31	55,085.31	0.00	0.00	0.00	0.00
222X Educational Media Services	61.40	61.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,406.00	16,406.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	310.00	310.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,807.00	0.00	XXXXXXXXXXXX	2,807.00	0.00	0.00
<b>Totals</b>	74,669.71	71,862.71	0.00	2,807.00	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>	74,669.71					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/71,862.71		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

**37 Pondera 1226 Heart Butte 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	1,435,455.72	1,435,455.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	68,718.89	68,718.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,034.66	7,130.12	0.00	14,904.54	0.00	0.00
222X Educational Media Services	31,177.72	31,177.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,833.98	153,833.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,251.05	118,251.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,046.16	0.00	98,046.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	416,251.37	416,251.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	222,645.20	138,308.74	0.00	84,336.46	0.00	0.00
31XX Food Services	115,523.38	115,523.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,812.37	9,812.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	86,022.20	86,022.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,349.64	0.00	XXXXXXXXXXXX	69,349.64	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,005.41	0.00	XXXXXXXXXXXX	3,005.41	0.00	0.00
9999 Undistributed	44,910.79	44,910.79	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>2,895,038.54</b>	<b>2,625,396.33</b>	<b>98,046.16</b>	<b>171,596.05</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

**37 Pondera    1226 Heart Butte K-12 Schools**

<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>	2,895,038.54					

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 98,046.16/2,625,396.33	3.73%	%
<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	3.73%	%
C2 Enter FY06 rate (14.09%) or 0.00% if no FY06 rate	14.09%	14.09%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-10.36%	%
<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.