



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 Expenditures

**06 Carter    0078 Hawks Home 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	63,198.81	63,198.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,032.30	6,032.30	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,640.21	10,640.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,120.55	11,120.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,476.44	0.00	XXXXXXXXXX	2,476.44	0.00	0.00
<b>Totals</b>	93,468.31	90,991.87	0.00	2,476.44	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>	93,468.31					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/90,991.87		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 FY07 rate (0.00%) or 0.00% if no FY07 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-					
		<b>Your Preliminary Rate Is</b>	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 FY2008-09 Using FY07 Expenditures

06 Carter    0087 Ekalaka 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	453,723.62	453,723.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,159.46	22,159.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,738.52	1,738.52	0.00	0.00	0.00	0.00
222X Educational Media Services	22,929.44	22,929.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,774.25	59,341.55	432.70	0.00	0.00	0.00
24XX Support Services - School Administration	28,872.45	28,872.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,514.55	0.00	42,083.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,242.38	99,800.92	4,441.46	0.00	0.00	0.00
27XX Student Transportation Services	75,206.90	75,206.90	0.00	0.00	0.00	0.00
31XX Food Services	67,839.59	67,839.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,525.83	1,525.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,873.18	3,873.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,326.89	0.00	XXXXXXXXXXXX	5,326.89	0.00	0.00
<b>Totals</b>	893,727.06	837,011.46	46,957.73	5,326.89	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>	893,727.06					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 46,957.73/837,011.46		5.61%	%		
<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		5.61%	%		
	C2 Enter FY07 rate (4.35%) or 0.00% if no FY07 rate		4.35%	4.35%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		1.26%	%		
<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-.		<b>Your Preliminary Rate Is</b>	6.87%	%	

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 FY2008-09 Using FY07 Expenditures

06 Carter    0096 Alzada 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	61,127.91	61,127.91	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,770.05	5,770.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,444.85	5,444.85	0.00	0.00	0.00	0.00
9999 Undistributed	1.00	1.00	0.00	0.00	0.00	0.00
<b>Totals</b>	72,343.81	72,343.81	0.00	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>	72,343.81					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/72,343.81		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 FY07 rate (0.00%) or 0.00% if no FY07 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-					
		<b>Your Preliminary Rate Is</b>	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 FY2008-09 Using FY07 Expenditures

**06 Carter    0097 Carter 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	399,997.63	399,997.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,577.12	22,577.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,771.30	4,771.30	0.00	0.00	0.00	0.00
222X Educational Media Services	59,247.50	59,247.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,072.50	58,072.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,268.78	14,268.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,927.55	0.00	45,496.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	156,448.41	146,265.11	2,631.30	7,552.00	0.00	0.00
27XX Student Transportation Services	206,930.90	92,316.90	0.00	114,614.00	0.00	0.00
31XX Food Services	27,431.78	27,431.78	0.00	0.00	0.00	0.00
33XX Community Services	1,422.75	1,422.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,622.20	22,622.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,598.20	36,598.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,140.65	0.00	XXXXXXXXXXXX	6,140.65	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,523.02	116.83	XXXXXXXXXXXX	4,406.19	0.00	0.00
<b>Totals</b>	<b>1,070,980.29</b>	<b>885,708.60</b>	<b>48,127.98</b>	<b>132,712.84</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 FY2008-09 Using FY07 Expenditures

**06 Carter      0097 Carter County 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>	1,070,980.29					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 48,127.98/885,708.60			5.43%		%	
<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			5.43%		%	
C2 Enter FY07 rate (3.46%) or 0.00% if no FY07 rate			3.46%	3.46%		
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			1.97%		%	
<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-						
		<b>Your Preliminary Rate Is</b>	7.40%		%	

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.