



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 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	4,137,212.77	4,127,737.77	0.00	9,475.00	0.00	0.00
21XX Support Services - Students	241,510.26	241,510.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	81,326.22	81,326.22	0.00	0.00	0.00	0.00
222X Educational Media Services	260,751.79	260,751.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,471.38	115,471.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	462,332.30	462,332.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	206,318.78	0.00	159,012.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	634,058.97	628,169.70	0.00	5,889.27	0.00	0.00
27XX Student Transportation Services	386,847.04	338,309.56	0.00	48,537.48	0.00	0.00
31XX Food Services	586,608.48	586,608.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,018.31	8,018.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,160.32	34,160.32	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	10,281.32	0.00	XXXXXXXXXXXX	0.00	10,281.32	0.00
62XX Resources Transferred to Other School Districts or	56,000.81	0.00	XXXXXXXXXXXX	56,000.81	0.00	0.00
9999 Undistributed	61,537.46	61,537.46	0.00	0.00	0.00	0.00
Totals	7,282,436.21	6,945,933.55	159,012.62	119,902.56	10,281.32	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.



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14 Fergus 0258 Lewistown Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,282,436.21					

	Preliminary Rate	Adjusted Rate
Line A Preliminary Indirect Cost Rate [C divided by B] 159,012.62/6,945,933.55	2.29%	%
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	2.29%	%
C2 Enter FY07 rate (2.05%) or 0.00% if no FY07 rate	2.05%	2.05%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.24%	%
Line D Final Rate After Carry Forward Adjustment		
Line A or B plus/minus Line C		
If Line D is negative, enter -0-		
Your Preliminary Rate Is	2.53%	%

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

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	1,790,050.48	1,790,050.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	198,887.21	198,887.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,386.99	22,386.99	0.00	0.00	0.00	0.00
222X Educational Media Services	195,040.32	195,040.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,281.08	85,281.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	288,258.48	288,258.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,725.86	0.00	102,069.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	672,094.93	619,199.67	0.00	52,895.26	0.00	0.00
27XX Student Transportation Services	199,504.57	175,598.05	0.00	23,906.52	0.00	0.00
31XX Food Services	50,025.25	50,025.25	0.00	0.00	0.00	0.00
33XX Community Services	3,068.00	3,068.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,329.36	35,329.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	167,046.74	167,046.74	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	19,308.37	0.00	XXXXXXXXXXXX	0.00	19,308.37	0.00
62XX Resources Transferred to Other School Districts or	9,572.25	0.00	XXXXXXXXXXXX	9,572.25	0.00	0.00
9999 Undistributed	31,724.60	31,724.60	0.00	0.00	0.00	0.00
Totals	3,892,304.49	3,661,896.23	102,069.05	86,374.03	19,308.37	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

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	3,892,304.49					

	Preliminary Rate	Adjusted Rate
Line A Preliminary Indirect Cost Rate [C divided by B] 102,069.05/3,661,896.23	2.79%	%
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	2.79%	%
C2 Enter FY07 rate (3.29%) or 0.00% if no FY07 rate	3.29%	3.29%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-0.50%	%
Line D Final Rate After Carry Forward Adjustment		
Line A or B plus/minus Line C		
If Line D is negative, enter -0-		
Your Preliminary Rate Is	2.29%	%

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

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	26,333.09	26,333.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,392.38	22,392.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,343.23	1,343.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,244.66	0.00	3,244.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,130.78	2,130.78	0.00	0.00	0.00	0.00
31XX Food Services	2,361.75	2,361.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	516.02	516.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,031.31	0.00	XXXXXXXXXX	1,031.31	0.00	0.00
Totals	59,353.22	55,077.25	3,244.66	1,031.31	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	59,353.22					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,244.66/55,077.25		5.89%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.89%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	5.89%	%		

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

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	255,071.71	255,071.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,705.87	4,705.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,169.95	1,169.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,426.79	36,709.79	1,717.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,276.41	9,276.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,844.81	0.00	12,162.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,990.50	59,990.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56,025.53	56,025.53	0.00	0.00	0.00	0.00
31XX Food Services	49,943.60	49,943.60	0.00	0.00	0.00	0.00
32XX Enterprise Services	10,423.96	10,423.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	239.30	239.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,210.56	0.00	XXXXXXXXXX	8,210.56	0.00	0.00
Totals	510,328.99	483,556.62	13,879.59	8,210.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	510,328.99					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 13,879.59/483,556.62		2.87%	%		
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		2.87%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		Your Preliminary Rate Is	2.87%	%	

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

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	310,893.59	308,760.03	2,133.56	0.00	0.00	0.00
21XX Support Services - Students	14,442.88	14,442.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	815.81	815.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,484.93	71,484.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,498.38	14,498.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,826.58	0.00	17,058.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,130.90	47,130.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,347.12	43,347.12	0.00	0.00	0.00	0.00
31XX Food Services	3,362.58	3,362.58	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,675.34	1,675.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,040.74	1,040.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,962.72	26,962.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,914.56	0.00	XXXXXXXXXXXX	2,914.56	0.00	0.00
Totals	560,396.13	533,521.43	19,192.54	2,914.56	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	560,396.13					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,192.54/533,521.43		3.60%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.60%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		3.60%	%		

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

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	59,670.31	59,670.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,740.00	6,740.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,945.49	1,945.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,866.15	0.00	6,866.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,289.72	9,289.72	0.00	0.00	0.00	0.00
31XX Food Services	14,560.80	14,560.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,575.96	11,575.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,973.48	0.00	XXXXXXXXXX	2,973.48	0.00	0.00
Totals	113,621.91	103,782.28	6,866.15	2,973.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	113,621.91					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,866.15/103,782.28		6.62%	%		
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		6.62%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	6.62%	%		

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

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	336,223.75	333,999.60	2,224.15	0.00	0.00	0.00
222X Educational Media Services	632.31	632.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,641.31	68,641.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,175.07	0.00	9,175.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	69,327.68	69,327.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	107,239.74	47,564.74	0.00	59,675.00	0.00	0.00
31XX Food Services	39,805.54	39,251.04	0.00	554.50	0.00	0.00
35XX Extracurricular - Athletics	5,829.25	5,829.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,568.00	0.00	XXXXXXXXXX	9,568.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,162.79	0.00	XXXXXXXXXX	1,162.79	0.00	0.00
Totals	647,605.44	565,245.93	11,399.22	70,960.29	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	647,605.44	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 11,399.22/565,245.93		2.02%	%		
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		2.02%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		2.02%	%		

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

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	402,383.87	400,159.72	2,224.15	0.00	0.00	0.00
21XX Support Services - Students	6,612.00	6,612.00	0.00	0.00	0.00	0.00
222X Educational Media Services	2,125.16	2,125.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	45,482.10	45,482.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,391.57	0.00	12,426.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	56,178.77	56,178.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,635.95	38,960.95	0.00	59,675.00	0.00	0.00
31XX Food Services	13,724.78	13,724.78	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,817.46	4,817.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,014.61	9,014.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,920.67	20,920.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,661.00	0.00	XXXXXXXXXXXX	6,661.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	768.27	0.00	XXXXXXXXXXXX	768.27	0.00	0.00
Totals	684,716.21	597,996.22	14,650.38	67,104.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	684,716.21					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 14,650.38/597,996.22		2.45%	%		
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		2.45%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		2.45%	%		

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

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	431,901.78	431,901.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,126.23	18,126.23	0.00	0.00	0.00	0.00
222X Educational Media Services	13,723.16	13,723.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	154,404.51	154,404.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,242.25	116,842.41	0.00	1,399.84	0.00	0.00
27XX Student Transportation Services	82,900.75	57,900.75	0.00	25,000.00	0.00	0.00
31XX Food Services	60,734.97	60,734.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,573.60	2,573.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,435.09	24,435.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,315.96	0.00	XXXXXXXXXX	7,315.96	0.00	0.00
Totals	914,358.30	880,642.50	0.00	33,715.80	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	914,358.30	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/880,642.50		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 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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		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

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	413,301.66	413,301.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,441.41	15,441.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,264.35	72,484.35	0.00	2,780.00	0.00	0.00
24XX Support Services - School Administration	3,385.23	3,385.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,347.12	0.00	19,129.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,916.83	97,916.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	164,245.66	71,058.97	0.00	93,186.69	0.00	0.00
31XX Food Services	58,203.29	58,203.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29.00	29.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,321.57	6,321.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,339.28	0.00	XXXXXXXXXX	1,339.28	0.00	0.00
Totals	859,795.40	738,142.31	19,129.07	97,305.97	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	859,795.40	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,129.07/738,142.31		2.59%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.59%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	2.59%	%		

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

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	324,885.05	324,885.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,530.57	18,530.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,894.02	2,894.02	0.00	0.00	0.00	0.00
222X Educational Media Services	14,204.67	14,204.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,287.34	82,507.34	0.00	2,780.00	0.00	0.00
24XX Support Services - School Administration	5,098.45	5,098.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,455.69	0.00	19,294.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,783.73	140,783.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	129,278.27	37,137.70	0.00	92,140.57	0.00	0.00
31XX Food Services	21,540.75	21,540.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,152.80	27,152.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,637.59	28,637.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,339.29	0.00	XXXXXXXXXXXX	1,339.29	0.00	0.00
Totals	824,088.22	703,372.67	19,294.26	96,259.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	824,088.22					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,294.26/703,372.67		2.74%	%		
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		2.74%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		2.74%	%		

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

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	56,730.93	56,710.93	0.00	20.00	0.00	0.00
21XX Support Services - Students	674.35	674.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,005.18	16,005.18	0.00	0.00	0.00	0.00
222X Educational Media Services	662.07	662.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,059.11	1,059.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,400.17	0.00	7,400.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,368.26	6,368.26	0.00	0.00	0.00	0.00
31XX Food Services	10,808.69	10,808.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,851.96	2,851.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,741.98	0.00	XXXXXXXXXX	1,741.98	0.00	0.00
Totals	104,302.70	95,140.55	7,400.17	1,761.98	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	104,302.70	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 7,400.17/95,140.55		7.78%	%		
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		7.78%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		7.78%	%		

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

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	699,592.77	691,092.77	0.00	8,500.00	0.00	0.00
21XX Support Services - Students	12,793.52	12,793.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,179.21	5,179.21	0.00	0.00	0.00	0.00
222X Educational Media Services	42,141.13	42,141.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,353.92	88,353.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,446.94	0.00	24,446.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,079.92	122,079.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	118,466.82	118,466.82	0.00	0.00	0.00	0.00
31XX Food Services	49,427.07	49,427.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,459.32	10,459.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,101.50	28,101.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,590.51	0.00	XXXXXXXXXXXX	2,590.51	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,099.95	1,085.83	XXXXXXXXXXXX	10,014.12	0.00	0.00
9999 Undistributed	0.04	0.04	0.00	0.00	0.00	0.00
Totals	1,214,732.62	1,169,181.05	24,446.94	21,104.63	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 FY2008-09 Using FY07 Expenditures

14 Fergus 0291 Winifred K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,214,732.62					

	Preliminary Rate	Adjusted Rate
Line A Preliminary Indirect Cost Rate [C divided by B] 24,446.94/1,169,181.05	2.09%	%
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	2.09%	%
C2 Enter FY07 rate (2.99%) or 0.00% if no FY07 rate	2.99%	2.99%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-0.90%	%
Line D Final Rate After Carry Forward Adjustment		
Line A or B plus/minus Line C		
If Line D is negative, enter -0-		
Your Preliminary Rate Is	1.19%	%

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

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	52,675.88	52,675.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	237.28	237.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,208.92	13,208.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,676.03	5,676.03	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,820.24	21,820.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,386.00	1,386.00	0.00	0.00	0.00	0.00
31XX Food Services	11,032.68	11,032.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,236.28	1,236.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,383.98	0.00	XXXXXXXXXX	3,383.98	0.00	0.00
9999 Undistributed	47.33	47.33	0.00	0.00	0.00	0.00
Totals	110,704.62	107,320.64	0.00	3,383.98	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	110,704.62	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/107,320.64		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 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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		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.