



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

53 Valley 0926 Glasgow 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	3,961,537.35	3,961,537.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	249,173.53	249,173.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	52,516.48	52,516.48	0.00	0.00	0.00	0.00
222X Educational Media Services	199,351.14	199,351.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,538.04	169,538.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	370,064.82	370,064.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	122,873.03	0.00	106,574.03	16,299.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,015,941.39	882,207.67	0.00	133,733.72	0.00	0.00
27XX Student Transportation Services	413,897.89	261,147.89	0.00	152,750.00	0.00	0.00
31XX Food Services	368,113.07	368,113.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,754.28	38,754.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	181,090.87	178,590.87	0.00	2,500.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	15,266.42	0.00	XXXXXXXXXXXX	0.00	15,266.42	0.00
62XX Resources Transferred to Other School Districts or	23,906.00	0.00	XXXXXXXXXXXX	23,906.00	0.00	0.00
Totals	7,182,024.31	6,730,995.14	106,574.03	329,188.72	15,266.42	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 FY2009-10 Using FY08 Expenditures

53 Valley 0926 Glasgow K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,182,024.31					
			Preliminary Rate		Adjusted Rate	
Line A	Preliminary Indirect Cost Rate [C divided by B] 106,574.03/6,730,995.14		1.58%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.58%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 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	1.58%		%	

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 FY2009-10 Using FY08 Expenditures

53 Valley 0927 Frazer 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	867,638.74	860,582.80	0.00	7,055.94	0.00	0.00
21XX Support Services - Students	146,177.51	146,177.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	74,933.49	74,933.49	0.00	0.00	0.00	0.00
222X Educational Media Services	8,700.59	8,700.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,867.94	177,867.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,379.51	135,379.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,806.71	189,806.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,906.72	59,906.72	0.00	0.00	0.00	0.00
31XX Food Services	89,984.08	89,984.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,441.89	1,441.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,625.65	9,625.65	0.00	0.00	0.00	0.00
Totals	1,761,462.83	1,754,406.89	0.00	7,055.94	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	1,761,462.83	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,754,406.89		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 FY08 rate (0.00%) or 0.00% if no FY08 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 FY2009-10 Using FY08 Expenditures

53 Valley 0928 Frazer 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	383,677.51	372,633.74	0.00	11,043.77	0.00	0.00
222X Educational Media Services	24,725.21	24,725.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,151.88	182,151.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,309.59	1,309.59	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,725.30	177,725.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,994.02	38,494.02	0.00	60,500.00	0.00	0.00
31XX Food Services	18,461.34	18,461.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,342.48	2,342.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,345.77	47,345.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	519.21	0.00	XXXXXXXXXX	519.21	0.00	0.00
Totals	937,252.31	865,189.33	0.00	72,062.98	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	937,252.31	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/865,189.33		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 FY08 rate (0.00%) or 0.00% if no FY08 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 FY2009-10 Using FY08 Expenditures

53 Valley 0932 Hinsdale 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	410,719.79	410,719.79	0.00	0.00	0.00	0.00
222X Educational Media Services	1,125.05	1,125.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,435.97	79,435.97	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,356.64	68,974.64	0.00	14,382.00	0.00	0.00
27XX Student Transportation Services	40,795.98	40,631.32	0.00	164.66	0.00	0.00
31XX Food Services	56,406.88	56,406.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,534.39	1,534.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,614.70	5,614.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	997.09	0.00	XXXXXXXXXX	997.09	0.00	0.00
Totals	679,986.49	664,442.74	0.00	15,543.75	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	679,986.49	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/664,442.74		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 FY08 rate (0.00%) or 0.00% if no FY08 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 FY2009-10 Using FY08 Expenditures

53 Valley 0933 Hinsdale 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	280,790.91	280,790.91	0.00	0.00	0.00	0.00
222X Educational Media Services	1,411.08	1,411.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,816.47	79,816.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	88,583.34	74,201.34	0.00	14,382.00	0.00	0.00
27XX Student Transportation Services	45,794.22	45,629.56	0.00	164.66	0.00	0.00
31XX Food Services	12,776.58	12,776.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,937.37	8,937.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,842.75	17,842.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	928.93	0.00	XXXXXXXXXX	928.93	0.00	0.00
Totals	536,881.65	521,406.06	0.00	15,475.59	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	536,881.65	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/521,406.06		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 FY08 rate (0.00%) or 0.00% if no FY08 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 FY2009-10 Using FY08 Expenditures

53 Valley 0935 Opheim 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	516,045.72	516,045.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,725.45	18,725.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,438.78	9,438.78	0.00	0.00	0.00	0.00
222X Educational Media Services	46,840.90	46,840.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,058.42	118,058.42	0.00	10,000.00	0.00	0.00
25XX Support Services - Business	50,486.76	0.00	43,330.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,396.70	164,396.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,009.78	112,009.78	0.00	0.00	0.00	0.00
31XX Food Services	70,375.07	70,375.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,305.11	10,305.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,973.20	18,973.20	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	XXXXXXXXXX	1,000.00	0.00	0.00
Totals	1,146,655.89	1,085,169.13	43,330.32	11,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,146,655.89					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 43,330.32/1,085,169.13		3.99%	%		
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		3.99%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 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		3.99%	%		

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 FY2009-10 Using FY08 Expenditures

53 Valley 0937 Nashua 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	901,891.81	873,388.29	0.00	28,503.52	0.00	0.00
21XX Support Services - Students	47,150.65	47,150.65	0.00	0.00	0.00	0.00
222X Educational Media Services	48,926.15	48,926.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,477.44	92,477.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,150.19	36,150.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	141,583.84	0.00	129,674.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	211,372.48	201,746.49	0.00	9,625.99	0.00	0.00
27XX Student Transportation Services	59,706.80	59,706.80	0.00	0.00	0.00	0.00
31XX Food Services	73,736.43	72,850.33	886.10	0.00	0.00	0.00
34XX Extracurricular - Activities	33,585.89	33,585.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,233.44	37,233.44	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	58,382.74	0.00	XXXXXXXXXXXX	58,382.74	0.00	0.00
62XX Resources Transferred to Other School Districts or	937.47	0.00	XXXXXXXXXXXX	937.47	0.00	0.00
Totals	1,743,135.33	1,503,215.67	130,560.24	97,449.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,743,135.33					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 130,560.24/1,503,215.67		8.69%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		8.69%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 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		8.69%	%		

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 FY2009-10 Using FY08 Expenditures

53 Valley 0941 Lustre 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	250,096.29	250,096.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,173.98	3,173.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,563.88	24,563.88	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,390.41	17,390.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,004.67	65,004.67	0.00	45,000.00	0.00	0.00
31XX Food Services	43,920.03	43,920.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,580.95	2,580.95	0.00	0.00	0.00	0.00
Totals	451,730.21	406,730.21	0.00	45,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	451,730.21					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/406,730.21		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 FY08 rate (0.00%) or 0.00% if no FY08 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.