



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

**25 Lewis & Clark 0487 Helena 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	21,661,358.41	21,521,829.66	0.00	139,528.75	0.00	0.00
21XX Support Services - Students	2,427,901.69	2,326,827.24	0.00	101,074.45	0.00	0.00
221X Improvement of Instruction Services	799,029.17	799,029.17	0.00	0.00	0.00	0.00
222X Educational Media Services	942,479.83	942,176.83	0.00	303.00	0.00	0.00
23XX Support Services - General Administration	347,145.37	347,145.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,381,812.25	2,371,418.25	0.00	10,394.00	0.00	0.00
25XX Support Services - Business	348,280.44	0.00	344,780.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,352,888.68	3,350,848.68	0.00	2,040.00	0.00	0.00
27XX Student Transportation Services	1,959,172.37	1,815,471.13	0.00	143,701.24	0.00	0.00
31XX Food Services	1,430,292.98	1,416,828.98	0.00	13,464.00	0.00	0.00
32XX Enterprise Services	87,016.54	87,016.54	0.00	0.00	0.00	0.00
33XX Community Services	46,279.30	46,279.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,839.40	17,839.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	52,924.82	0.00	XXXXXXXXXXXX	52,924.82	0.00	0.00
62XX Resources Transferred to Other School Districts or	113,287.14	107,965.18	XXXXXXXXXXXX	5,321.96	0.00	0.00
<b>Totals</b>	<b>35,967,708.39</b>	<b>35,150,675.73</b>	<b>344,780.44</b>	<b>468,752.22</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

**25 Lewis & Clark    0487 Helena Elem**

<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>	35,967,708.39					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 344,780.44/35,150,675.73		0.98%		%	
<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		0.98%		%	
	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-.		0.98%		%	

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

25 Lewis & Clark 0488 Helena 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	13,722,374.43	13,608,126.94	0.00	114,247.49	0.00	0.00
21XX Support Services - Students	1,365,076.68	1,312,100.23	0.00	52,976.45	0.00	0.00
221X Improvement of Instruction Services	175,551.78	174,502.78	0.00	1,049.00	0.00	0.00
222X Educational Media Services	522,327.55	516,757.55	0.00	5,570.00	0.00	0.00
23XX Support Services - General Administration	398,591.79	398,591.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,419,738.88	1,419,557.49	0.00	181.39	0.00	0.00
25XX Support Services - Business	425,680.32	0.00	421,302.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,331,867.87	2,330,507.87	0.00	1,360.00	0.00	0.00
27XX Student Transportation Services	975,462.53	974,977.51	0.00	485.02	0.00	0.00
31XX Food Services	73,451.62	23,451.62	0.00	50,000.00	0.00	0.00
33XX Community Services	49,814.10	49,814.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	210,362.78	210,362.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	810,459.05	810,459.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	833.00	0.00	XXXXXXXXXXXX	833.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	15,100.47	15,100.47	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>22,496,692.85</b>	<b>21,844,310.18</b>	<b>421,302.14</b>	<b>226,702.35</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

**25 Lewis & Clark    0488 Helena 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>	22,496,692.85					

		Preliminary Rate	Adjusted Rate
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 421,302.14/21,844,310.18	1.93%	%
<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	1.93%	%
	C2 Enter FY06 rate (8.47%) or 0.00% if no FY06 rate	8.47%	8.47%
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-6.54%	%
<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

25 Lewis & Clark 0491 Trinity 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	254,006.43	254,006.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,619.57	4,619.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	210.00	210.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,687.81	1,687.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,546.89	6,546.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,639.04	3,639.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,449.58	0.00	10,846.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,651.93	17,651.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,864.55	39,864.55	0.00	0.00	0.00	0.00
31XX Food Services	1,074.67	1,074.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,255.26	23.53	XXXXXXXXXX	1,231.73	0.00	0.00
<b>Totals</b>	342,005.73	329,324.42	10,846.66	1,231.73	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>	342,005.73	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] 10,846.66/329,324.42		3.29%	%		
<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		3.29%	%		
	C2 Enter FY06 rate (4.74%) or 0.00% if no FY06 rate		4.74%	4.74%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-1.45%	%		
<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-.		1.84%	%		

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

25 Lewis & Clark 0492 East Helena 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	4,195,156.47	4,185,656.47	0.00	9,500.00	0.00	0.00
21XX Support Services - Students	278,041.73	278,041.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	481,662.68	481,662.68	0.00	0.00	0.00	0.00
222X Educational Media Services	18,363.66	18,363.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	197,980.15	187,885.15	0.00	10,095.00	0.00	0.00
24XX Support Services - School Administration	408,683.00	408,683.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	91,123.86	0.00	91,123.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	569,529.61	569,529.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	251,107.22	251,106.49	0.00	0.73	0.00	0.00
31XX Food Services	308,564.33	308,564.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,818.58	17,818.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,405.31	0.00	XXXXXXXXXXXX	11,405.31	0.00	0.00
<b>Totals</b>	6,829,436.60	6,707,311.70	91,123.86	31,001.04	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>	6,829,436.60					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 91,123.86/6,707,311.70		1.36%	%		
<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		1.36%	%		
	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-.		1.36%	%		

**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

25 Lewis & Clark 0495 Wolf 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	75,016.53	75,016.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,499.97	1,499.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	917.59	917.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,405.24	0.00	9,655.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,680.72	17,680.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,563.60	2,563.60	0.00	0.00	0.00	0.00
31XX Food Services	13,134.07	13,134.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,778.12	0.00	XXXXXXXXXX	2,778.12	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,847.59	0.00	XXXXXXXXXX	1,847.59	0.00	0.00
<b>Totals</b>	127,843.43	110,812.48	9,655.37	4,625.71	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>	127,843.43	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] 9,655.37/110,812.48		8.71%	%		
<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		8.71%	%		
	C2 Enter FY06 rate (8.55%) or 0.00% if no FY06 rate		8.55%	8.55%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.16%	%		
<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-.		8.87%	%		

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

25 Lewis & Clark 0497 Craig 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	4,102.02	4,102.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,659.26	5,659.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,051.10	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,686.34	6,686.34	0.00	0.00	0.00	0.00
<b>Totals</b>	20,498.72	16,447.62	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>	20,498.72					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/16,447.62		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

25 Lewis & Clark 0498 Auchard 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	153,217.68	153,217.68	0.00	0.00	0.00	0.00
222X Educational Media Services	722.51	722.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,748.54	8,748.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,985.74	11,985.74	0.00	0.00	0.00	0.00
<b>Totals</b>	174,674.47	174,674.47	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>	174,674.47					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/174,674.47		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

25 Lewis & Clark    0502 Augusta 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	275,764.06	275,764.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,205.40	1,205.40	0.00	0.00	0.00	0.00
222X Educational Media Services	359.98	359.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,867.97	23,867.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,184.15	40,184.15	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,957.25	81,957.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,547.85	59,547.85	0.00	0.00	0.00	0.00
31XX Food Services	9,636.87	9,636.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,518.13	10,518.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,025.45	3,025.45	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	6,363.10	0.00	XXXXXXXXXXXX	0.00	6,363.10	0.00
62XX Resources Transferred to Other School Districts or	1,224.00	0.00	XXXXXXXXXXXX	1,224.00	0.00	0.00
<b>Totals</b>	513,654.21	506,067.11	0.00	1,224.00	6,363.10	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>	513,654.21	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] 0.00/506,067.11		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

25 Lewis & Clark 0503 Augusta 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	428,450.68	421,714.68	0.00	6,736.00	0.00	0.00
21XX Support Services - Students	1,142.69	1,142.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,446.93	30,446.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,170.88	42,170.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	5.40	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	64,939.55	64,939.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,478.18	34,478.18	0.00	0.00	0.00	0.00
31XX Food Services	48,375.55	48,375.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,657.88	19,657.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,732.73	46,732.73	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,199.84	0.00	XXXXXXXXXX	10,199.84	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	6,363.10	0.00	XXXXXXXXXX	0.00	6,363.10	0.00
62XX Resources Transferred to Other School Districts or	2,924.00	0.00	XXXXXXXXXX	2,924.00	0.00	0.00
<b>Totals</b>	735,887.41	709,659.07	0.00	19,859.84	6,363.10	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>	735,887.41					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/709,659.07		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

25 Lewis & Clark 1221 Lincoln 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	1,035,596.45	1,035,596.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,208.20	5,208.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,713.63	10,713.63	0.00	0.00	0.00	0.00
222X Educational Media Services	47,568.85	47,568.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,160.63	138,160.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	87,938.74	87,938.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,226.56	0.00	34,250.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,086.70	177,586.70	0.00	5,500.00	0.00	0.00
27XX Student Transportation Services	48,496.76	48,496.76	0.00	0.00	0.00	0.00
31XX Food Services	90,707.48	90,707.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,981.72	1,981.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	98,861.82	98,861.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,796.59	0.00	XXXXXXXXXXXX	6,796.59	0.00	0.00
9999 Undistributed	0.01	0.01	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,792,344.14</b>	<b>1,742,820.99</b>	<b>34,250.07</b>	<b>12,296.59</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

**25 Lewis & Clark    1221 Lincoln 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>	1,792,344.14					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,250.07/1,742,820.99		1.97%		%	
<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		1.97%		%	
	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-.		1.97%		%	

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.