



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

27 Lincoln 0519 Troy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,706,923.75	1,706,923.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	58,754.24	58,754.24	0.00	0.00	0.00	0.00
222X Educational Media Services	40,925.59	40,925.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,629.93	66,629.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,619.63	126,619.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,378.51	0.00	43,893.95	2,579.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	239,101.01	233,488.01	5,613.00	0.00	0.00	0.00
27XX Student Transportation Services	87,641.40	87,641.40	0.00	0.00	0.00	0.00
31XX Food Services	225,640.21	225,640.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,666.23	5,666.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,802.65	20,802.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,406.47	0.00	XXXXXXXXXX	14,406.47	0.00	0.00
Totals	2,646,489.62	2,573,091.64	49,506.95	16,985.97	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	2,646,489.62	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 49,506.95/2,573,091.64		1.92%	%		
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		1.92%	%		
	C2 Enter FY06 rate (1.67%) or 0.00% if no FY06 rate		1.67%	1.67%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.25%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		2.17%	%		

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

27 Lincoln 0520 Troy 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	956,585.44	948,672.96	1,760.53	6,151.95	0.00	0.00
21XX Support Services - Students	40,455.35	40,455.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,832.39	4,832.39	0.00	0.00	0.00	0.00
222X Educational Media Services	45,490.54	45,490.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,112.22	70,532.72	0.00	2,579.50	0.00	0.00
24XX Support Services - School Administration	111,343.91	111,343.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,097.85	0.00	35,192.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,624.50	207,009.35	5,615.15	0.00	0.00	0.00
27XX Student Transportation Services	162,412.98	103,277.98	0.00	59,135.00	0.00	0.00
31XX Food Services	13,831.10	13,831.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,173.05	27,173.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,685.06	72,685.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,645.24	0.00	XXXXXXXXXXXX	2,645.24	0.00	0.00
Totals	1,765,289.63	1,645,304.41	42,568.47	70,511.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,765,289.63					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 42,568.47/1,645,304.41		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 FY06 rate (1.83%) or 0.00% if no FY06 rate		1.83%	1.83%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.76%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		3.35%	%		

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

27 Lincoln 0522 Libby 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	6,260,179.92	6,259,811.18	368.74	0.00	0.00	0.00
21XX Support Services - Students	239,341.05	239,341.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	436,378.01	436,378.01	0.00	0.00	0.00	0.00
222X Educational Media Services	252,410.61	252,410.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	479,674.62	479,674.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	904,025.16	896,157.37	7,867.79	0.00	0.00	0.00
25XX Support Services - Business	355,318.77	0.00	299,677.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,114,887.07	1,098,030.94	5,701.13	11,155.00	0.00	0.00
27XX Student Transportation Services	575,313.33	575,313.33	0.00	0.00	0.00	0.00
31XX Food Services	359,363.38	359,363.38	0.00	0.00	0.00	0.00
33XX Community Services	12,100.00	12,100.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,659.46	30,659.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	177,329.77	177,329.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	114,260.69	0.00	XXXXXXXXXXXX	114,260.69	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,289.00	13,289.00	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	11,324,530.84	10,829,858.72	313,615.45	125,415.69	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 FY2007-08 Using FY06 Expenditures

27 Lincoln 0522 Libby K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,324,530.84					
			Preliminary Rate		Adjusted Rate	
Line A Preliminary Indirect Cost Rate [C divided by B] 313,615.45/10,829,858.72			2.90%		%	
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			2.90%		%	
C2 Enter FY06 rate (2.65%) or 0.00% if no FY06 rate			2.65%	2.65%		
If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.25%		%	
Line D Final Rate After Carry Forward Adjustment						
Line A or B plus/minus Line C						
If Line D is negative, enter -0-.			3.15%		%	

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

27 Lincoln 0527 Eureka 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	2,134,127.86	2,120,464.62	0.00	13,663.24	0.00	0.00
21XX Support Services - Students	449,559.02	449,418.32	0.00	140.70	0.00	0.00
221X Improvement of Instruction Services	11,090.34	11,090.34	0.00	0.00	0.00	0.00
222X Educational Media Services	94,775.54	94,740.03	0.00	35.51	0.00	0.00
23XX Support Services - General Administration	152,245.95	152,205.95	0.00	40.00	0.00	0.00
24XX Support Services - School Administration	255,502.21	252,781.58	2,120.63	600.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	328,525.65	324,835.03	0.00	3,690.62	0.00	0.00
27XX Student Transportation Services	306,886.98	201,120.95	0.00	105,766.03	0.00	0.00
31XX Food Services	204,579.20	204,579.20	0.00	0.00	0.00	0.00
33XX Community Services	5,832.85	5,832.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,231.19	3,231.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,901.68	23,901.68	0.00	0.00	0.00	0.00
Totals	3,970,258.47	3,844,201.74	2,120.63	123,936.10	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Adjusted Totals	3,970,258.47	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,120.63/3,844,201.74		0.06%	Adjusted Rate		
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		0.06%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment			%		
	Line A or B plus/minus Line C			%		
	If Line D is negative, enter -0-.		0.06%	%		

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

27 Lincoln 0528 Lincoln 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	1,416,477.27	1,411,481.17	0.00	4,996.10	0.00	0.00
21XX Support Services - Students	115,772.28	115,702.98	0.00	69.30	0.00	0.00
222X Educational Media Services	69,195.28	67,065.12	0.00	2,130.16	0.00	0.00
23XX Support Services - General Administration	131,342.39	131,302.40	0.00	39.99	0.00	0.00
24XX Support Services - School Administration	222,681.54	222,491.85	0.00	189.69	0.00	0.00
26XX Operation and Maintenance of Plant Services	304,264.10	301,466.47	0.00	2,797.63	0.00	0.00
27XX Student Transportation Services	311,524.45	160,153.48	0.00	151,370.97	0.00	0.00
31XX Food Services	7,920.44	7,920.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,475.71	18,160.71	0.00	315.00	0.00	0.00
35XX Extracurricular - Athletics	141,509.72	141,509.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,421.15	0.00	XXXXXXXXXX	11,421.15	0.00	0.00
Totals	2,750,584.33	2,577,254.34	0.00	173,329.99	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	2,750,584.33	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/2,577,254.34		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 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%	%		
Line D	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

27 Lincoln 0529 Fortine 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	198,530.45	198,530.45	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,299.52	1,299.52	0.00	0.00	0.00	0.00
222X Educational Media Services	5,101.61	5,101.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,592.38	8,592.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,958.50	20,958.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,475.83	0.00	31,475.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	37,451.50	37,451.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,517.26	72,767.26	0.00	39,750.00	0.00	0.00
31XX Food Services	40,451.40	40,451.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,457.16	2,457.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	732.28	0.00	XXXXXXXXXX	732.28	0.00	0.00
Totals	459,567.89	387,609.78	31,475.83	40,482.28	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	459,567.89	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,475.83/387,609.78		8.12%	%		
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		8.12%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		8.12%	%		

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

27 Lincoln 0530 McCormick 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	73,096.48	73,096.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	250.00	250.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	480.99	480.99	0.00	0.00	0.00	0.00
222X Educational Media Services	3,094.79	3,094.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,852.55	3,852.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,411.01	0.00	21,411.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,428.25	19,428.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	14,604.97	14,604.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	585.00	585.00	0.00	0.00	0.00	0.00
Totals	136,804.04	115,393.03	21,411.01	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	136,804.04					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,411.01/115,393.03		18.55%	%		
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		18.55%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		18.55%	%		

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

27 Lincoln 0532 Sylvanite 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	37,598.79	37,598.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	51.75	51.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	251.20	251.20	0.00	0.00	0.00	0.00
222X Educational Media Services	714.03	714.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,302.17	0.00	8,302.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,678.41	13,678.41	0.00	0.00	0.00	0.00
Totals	60,596.35	52,294.18	8,302.17	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	60,596.35					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,302.17/52,294.18		15.88%	%		
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		15.88%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		15.88%	%		

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

27 Lincoln 0533 Yaak 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	43,499.19	43,499.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,456.55	1,456.55	0.00	0.00	0.00	0.00
222X Educational Media Services	4,389.39	4,389.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,598.46	0.00	19,598.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,346.01	8,346.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,378.50	1,378.50	0.00	0.00	0.00	0.00
Totals	78,668.10	59,069.64	19,598.46	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	78,668.10					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,598.46/59,069.64		33.18%	%		
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		33.18%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		33.18%	%		

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

27 Lincoln 0534 Trego 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	191,235.63	191,235.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	604.80	604.80	0.00	0.00	0.00	0.00
222X Educational Media Services	1,071.24	1,071.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,134.58	17,134.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,125.03	3,125.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,969.39	0.00	24,237.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,858.91	43,644.13	214.78	0.00	0.00	0.00
27XX Student Transportation Services	39,912.61	39,724.86	187.75	0.00	0.00	0.00
31XX Food Services	40,370.44	39,784.48	585.96	0.00	0.00	0.00
34XX Extracurricular - Activities	1,140.07	1,140.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	747.54	0.00	XXXXXXXXXX	747.54	0.00	0.00
Totals	372,170.24	337,464.82	25,226.15	747.54	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	372,170.24	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 25,226.15/337,464.82		7.48%	%		
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		7.48%	%		
	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%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		7.48%	%		

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.