



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 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	1,763,004.87	1,762,135.11	869.76	0.00	0.00	0.00
21XX Support Services - Students	60,397.11	60,397.11	0.00	0.00	0.00	0.00
222X Educational Media Services	45,693.34	45,693.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,185.69	79,185.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,094.83	129,094.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,722.90	0.00	53,130.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	281,447.55	271,547.55	0.00	9,900.00	0.00	0.00
27XX Student Transportation Services	91,757.67	91,757.67	0.00	0.00	0.00	0.00
31XX Food Services	191,746.87	191,746.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,206.58	6,206.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,268.32	21,268.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	181,787.95	0.00	XXXXXXXXXXXX	181,787.95	0.00	0.00
<b>Totals</b>	2,913,313.68	2,659,033.07	54,000.64	191,687.95	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>	2,913,313.68					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 54,000.64/2,659,033.07		2.03%	%		
<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		2.03%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>		2.03%	%		

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

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	912,519.41	912,519.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	43,130.94	43,130.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,485.42	5,485.42	0.00	0.00	0.00	0.00
222X Educational Media Services	53,301.65	53,301.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,747.77	70,747.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,271.95	118,271.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,115.21	0.00	41,003.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,607.59	223,409.82	0.00	8,197.77	0.00	0.00
27XX Student Transportation Services	171,919.95	98,661.05	0.00	73,258.90	0.00	0.00
31XX Food Services	11,021.40	11,021.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,219.64	26,219.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,767.64	78,767.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,744.82	0.00	XXXXXXXXXXXX	3,744.82	0.00	0.00
<b>Totals</b>	1,774,853.39	1,641,536.69	41,003.79	85,201.49	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>	1,774,853.39					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 41,003.79/1,641,536.69		2.50%	%		
<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		2.50%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	<b>Your Preliminary Rate Is</b>		2.50%	%		

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

**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	6,759,279.83	6,755,179.33	4,100.50	0.00	0.00	0.00
21XX Support Services - Students	267,502.87	267,502.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	401,865.25	401,865.25	0.00	0.00	0.00	0.00
222X Educational Media Services	227,089.32	227,089.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	326,993.08	326,993.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	961,052.01	929,930.35	31,121.66	0.00	0.00	0.00
25XX Support Services - Business	288,085.28	0.00	237,305.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,314,833.97	1,270,215.70	7,997.36	36,620.91	0.00	0.00
27XX Student Transportation Services	620,519.41	620,519.41	0.00	0.00	0.00	0.00
31XX Food Services	409,278.80	409,278.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	39,117.63	39,117.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,279.38	183,279.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,334.73	0.00	XXXXXXXXXXXX	44,334.73	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,259.00	13,259.00	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>11,856,490.56</b>	<b>11,444,230.12</b>	<b>280,524.61</b>	<b>80,955.64</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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

## 27 Lincoln 0522 Libby 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>	11,856,490.56					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 280,524.61/11,444,230.12		2.45%		%	
<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		2.45%		%	
	C2 Enter FY07 rate (3.50%) or 0.00% if no FY07 rate		3.50%		3.50%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-1.05%		%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	1.40%		%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 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	2,314,934.29	2,294,237.70	0.00	20,696.59	0.00	0.00
21XX Support Services - Students	449,158.49	449,158.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,350.95	13,350.95	0.00	0.00	0.00	0.00
222X Educational Media Services	81,220.80	81,220.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,462.73	202,135.74	0.00	3,326.99	0.00	0.00
24XX Support Services - School Administration	295,224.42	294,526.42	0.00	698.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	451,520.73	384,260.16	0.00	67,260.57	0.00	0.00
27XX Student Transportation Services	224,473.77	223,455.84	0.00	1,017.93	0.00	0.00
31XX Food Services	205,424.61	205,424.61	0.00	0.00	0.00	0.00
33XX Community Services	2,066.07	2,066.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,187.42	2,187.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,417.30	24,417.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	56,778.11	0.00	XXXXXXXXXXXX	56,778.11	0.00	0.00
<b>Totals</b>	4,326,219.69	4,176,441.50	0.00	149,778.19	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>	4,326,219.69					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/4,176,441.50		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		<b>Your Preliminary Rate Is</b>	0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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

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	1,513,648.28	1,471,837.75	0.00	41,810.53	0.00	0.00
21XX Support Services - Students	125,120.27	125,120.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	463.15	463.15	0.00	0.00	0.00	0.00
222X Educational Media Services	72,911.71	72,911.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,595.21	162,268.21	0.00	3,327.00	0.00	0.00
24XX Support Services - School Administration	198,040.76	195,259.48	0.00	2,781.28	0.00	0.00
26XX Operation and Maintenance of Plant Services	417,429.09	361,937.08	0.00	55,492.01	0.00	0.00
27XX Student Transportation Services	147,811.17	147,187.28	0.00	623.89	0.00	0.00
31XX Food Services	22,639.94	22,639.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,162.12	19,162.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	143,388.50	143,388.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	86,275.71	0.00	XXXXXXXXXX	86,275.71	0.00	0.00
<b>Totals</b>	2,912,485.91	2,722,175.49	0.00	190,310.42	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>	2,912,485.91					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/2,722,175.49		0.00%	%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	<b>Your Preliminary Rate Is</b>		0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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

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	184,647.97	184,647.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,648.96	1,648.96	0.00	0.00	0.00	0.00
222X Educational Media Services	5,191.18	5,191.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,892.82	9,892.82	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,522.12	16,522.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,576.74	0.00	30,576.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	52,845.66	52,845.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,685.15	71,685.15	0.00	0.00	0.00	0.00
31XX Food Services	46,315.57	46,315.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,623.68	1,623.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	756.68	0.00	XXXXXXXXXX	756.68	0.00	0.00
<b>Totals</b>	421,706.53	390,373.11	30,576.74	756.68	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>	421,706.53					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 30,576.74/390,373.11		7.83%	%		
<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		7.83%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	<b>Your Preliminary Rate Is</b>		7.83%	%		

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

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	53,497.64	53,497.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	317.75	317.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,055.27	1,055.27	0.00	0.00	0.00	0.00
222X Educational Media Services	5,875.57	5,875.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,593.75	2,593.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,426.42	0.00	19,426.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,434.19	27,103.49	0.00	330.70	0.00	0.00
27XX Student Transportation Services	19,907.44	19,907.44	0.00	0.00	0.00	0.00
<b>Totals</b>	130,108.03	110,350.91	19,426.42	330.70	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>	130,108.03	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] 19,426.42/110,350.91		17.60%	%		
<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		17.60%	%		
	C2 Enter FY07 rate (23.44%) or 0.00% if no FY07 rate		23.44%	23.44%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-5.84%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	11.76%	%		

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

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	33,511.09	33,511.09	0.00	0.00	0.00	0.00
21XX Support Services - Students	510.46	510.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,500.00	1,500.00	0.00	0.00	0.00	0.00
222X Educational Media Services	92.65	92.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,749.96	0.00	9,749.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,116.02	13,116.02	0.00	0.00	0.00	0.00
<b>Totals</b>	58,480.18	48,730.22	9,749.96	0.00	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>	58,480.18					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 9,749.96/48,730.22		20.01%	%		
<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		20.01%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	20.01%	%		

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

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	50,899.53	50,899.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	77.97	77.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,910.76	4,910.76	0.00	0.00	0.00	0.00
222X Educational Media Services	991.40	991.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,021.62	0.00	20,958.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,273.00	10,273.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,038.80	4,038.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,268.11	1,268.11	0.00	0.00	0.00	0.00
<b>Totals</b>	93,481.19	72,459.57	20,958.62	0.00	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>	93,481.19	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] 20,958.62/72,459.57		28.92%	%		
<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		28.92%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		<b>Your Preliminary Rate Is</b>	28.92%	%		

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

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	214,211.95	214,211.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	294.80	294.80	0.00	0.00	0.00	0.00
222X Educational Media Services	353.91	353.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,446.61	19,446.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,437.86	3,437.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,147.44	0.00	25,447.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,405.11	42,405.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,200.47	43,830.22	370.25	0.00	0.00	0.00
31XX Food Services	46,630.50	46,421.87	208.63	0.00	0.00	0.00
34XX Extracurricular - Activities	1,144.22	1,144.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	709.38	0.00	XXXXXXXXXX	709.38	0.00	0.00
<b>Totals</b>	406,982.25	371,546.55	26,026.84	709.38	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>	406,982.25	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] 26,026.84/371,546.55		7.01%	%		
<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		7.01%	%		
	C2 Enter FY07 rate (0.00%) or 0.00% if no FY07 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	<b>Your Preliminary Rate Is</b>		7.01%	%		

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.