



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	1,644,763.75	1,644,763.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,695.03	50,695.03	0.00	0.00	0.00	0.00
222X Educational Media Services	40,123.63	40,123.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,926.47	71,926.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,678.47	113,678.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,393.80	0.00	39,326.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	181,610.55	156,610.55	0.00	25,000.00	0.00	0.00
27XX Student Transportation Services	167,447.14	105,024.64	0.00	62,422.50	0.00	0.00
31XX Food Services	197,466.60	197,466.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,376.10	5,376.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,473.41	16,473.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,528.61	0.00	XXXXXXXXXX	7,528.61	0.00	0.00
<b>Totals</b>	2,542,483.56	2,402,138.65	39,326.69	94,951.11	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>	2,542,483.56					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 39,326.69/2,402,138.65		1.64%	%		
<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		1.64%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		1.64%	%		

**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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	926,591.96	926,591.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,056.04	38,056.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,870.52	4,870.52	0.00	0.00	0.00	0.00
222X Educational Media Services	48,128.68	48,128.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,102.51	85,102.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,849.58	97,849.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,503.83	0.00	29,014.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,812.23	152,133.31	678.92	6,000.00	0.00	0.00
27XX Student Transportation Services	102,750.30	97,487.80	0.00	5,262.50	0.00	0.00
31XX Food Services	8,310.56	8,310.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,290.19	34,290.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,746.00	65,746.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,133.34	0.00	XXXXXXXXXX	20,133.34	0.00	0.00
<b>Totals</b>	1,625,145.74	1,558,567.15	29,693.59	31,395.84	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>	1,625,145.74					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 29,693.59/1,558,567.15		1.91%	%		
<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		1.91%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		1.91%	%		

**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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	2,761,390.39	2,755,274.46	1,957.93	4,158.00	0.00	0.00
21XX Support Services - Students	103,068.33	103,068.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	188,193.98	188,193.98	0.00	0.00	0.00	0.00
222X Educational Media Services	105,400.24	105,400.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,243.58	164,243.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	394,046.10	394,046.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	130,713.14	0.00	106,538.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	437,501.34	436,752.05	749.29	0.00	0.00	0.00
27XX Student Transportation Services	230,611.10	230,611.10	0.00	0.00	0.00	0.00
31XX Food Services	151,422.69	151,422.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,330.08	12,330.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,434.66	63,434.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,573.82	0.00	XXXXXXXXXXXX	14,573.82	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of I	18,145.42	0.00	XXXXXXXXXXXX	0.00	18,145.42	0.00
62XX Resources Transferred to Other School Districts or	6,559.96	6,559.96	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>4,781,634.82</b>	<b>4,611,337.23</b>	<b>109,245.30</b>	<b>18,731.82</b>	<b>18,145.42</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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

		27 Lincoln	0522 Libby K-12 Schools					
<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>		4,781,634.82						
					<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 109,245.30/4,611,337.23				2.37%		%	
<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				2.37%		%	
	C2 Enter FY05 rate (1.24%) or 0.00% if no FY05 rate				1.24%		1.24%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1				1.13%		%	
<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-.				3.50%		%	

See Example on Page 6 of Instructions.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	1,898,798.53	1,895,116.12	0.00	3,682.41	0.00	0.00
21XX Support Services - Students	206,908.83	204,785.52	0.00	2,123.31	0.00	0.00
221X Improvement of Instruction Services	14,773.06	14,773.06	0.00	0.00	0.00	0.00
222X Educational Media Services	93,673.42	92,902.42	0.00	771.00	0.00	0.00
23XX Support Services - General Administration	143,738.58	143,689.09	0.00	49.49	0.00	0.00
24XX Support Services - School Administration	220,370.40	218,682.61	0.00	1,687.79	0.00	0.00
26XX Operation and Maintenance of Plant Services	343,801.33	342,280.55	0.00	1,520.78	0.00	0.00
27XX Student Transportation Services	194,013.47	164,971.64	0.00	29,041.83	0.00	0.00
31XX Food Services	206,340.41	206,340.41	0.00	0.00	0.00	0.00
33XX Community Services	1,364.18	1,364.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	500.00	500.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,382.03	20,382.03	0.00	0.00	0.00	0.00
<b>Totals</b>	3,344,664.24	3,305,787.63	0.00	38,876.61	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>	3,344,664.24	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] 0.00/3,305,787.63		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 FY05 rate (0.00%) or 0.00% if no FY05 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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

27 Lincoln 0528 Lincoln County H S

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,465,175.85	1,388,853.05	0.00	76,322.80	0.00	0.00
21XX Support Services - Students	78,910.46	78,521.56	0.00	388.90	0.00	0.00
222X Educational Media Services	63,993.51	62,547.51	0.00	1,446.00	0.00	0.00
23XX Support Services - General Administration	123,489.39	123,335.16	0.00	154.23	0.00	0.00
24XX Support Services - School Administration	209,834.13	209,006.34	0.00	827.79	0.00	0.00
26XX Operation and Maintenance of Plant Services	325,345.51	314,496.30	0.00	10,849.21	0.00	0.00
27XX Student Transportation Services	136,214.26	118,172.44	0.00	18,041.82	0.00	0.00
31XX Food Services	9,069.90	9,069.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,412.55	16,412.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,271.09	131,345.09	0.00	5,926.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,020.82	0.00	XXXXXXXXXX	51,020.82	0.00	0.00
<b>Totals</b>	2,616,737.47	2,451,759.90	0.00	164,977.57	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>	2,616,737.47	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] 0.00/2,451,759.90		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 FY05 rate (0.00%) or 0.00% if no FY05 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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

27 Lincoln 0529 Fortine Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	157,152.23	157,152.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,817.15	4,817.15	0.00	0.00	0.00	0.00
222X Educational Media Services	5,828.27	5,828.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,289.42	8,289.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,220.91	17,220.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,400.68	0.00	28,400.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,854.95	45,153.79	3,701.16	0.00	0.00	0.00
27XX Student Transportation Services	74,423.24	74,423.24	0.00	0.00	0.00	0.00
31XX Food Services	35,997.28	35,997.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,850.49	1,850.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	655.93	0.00	XXXXXXXXXX	655.93	0.00	0.00
<b>Totals</b>	383,490.55	350,732.78	32,101.84	655.93	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>	383,490.55	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] 32,101.84/350,732.78		9.15%	%		
<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		9.15%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		9.15%	%		

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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	52,133.55	52,133.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	301.75	301.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	703.88	703.88	0.00	0.00	0.00	0.00
222X Educational Media Services	9,440.44	6,767.68	0.00	2,672.76	0.00	0.00
23XX Support Services - General Administration	4,463.43	4,463.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,134.45	0.00	21,134.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,814.61	13,814.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,981.39	11,981.39	0.00	0.00	0.00	0.00
<b>Totals</b>	113,973.50	90,166.29	21,134.45	2,672.76	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>	113,973.50					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,134.45/90,166.29		23.44%	%		
<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		23.44%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		23.44%	%		

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 Jim Oberembt at 444-1257.





# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	42,400.61	42,400.61	0.00	0.00	0.00	0.00
222X Educational Media Services	1,469.58	1,469.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,431.33	0.00	14,307.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,523.70	15,523.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	261.80	261.80	0.00	0.00	0.00	0.00
31XX Food Services	723.53	723.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	398.93	398.93	0.00	0.00	0.00	0.00
<b>Totals</b>	75,209.48	60,778.15	14,307.33	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>	75,209.48	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 14,307.33/60,778.15		23.54%	Adjusted Rate	%	
<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		23.54%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		23.54%	%		

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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 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	44,776.89	44,776.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,436.52	1,436.52	0.00	0.00	0.00	0.00
222X Educational Media Services	748.43	748.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,367.11	0.00	19,367.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,039.62	7,039.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,174.50	1,174.50	0.00	0.00	0.00	0.00
<b>Totals</b>	74,543.07	55,175.96	19,367.11	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>	74,543.07					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,367.11/55,175.96		35.10%	%		
<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		35.10%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		35.10%	%		

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 Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2006-07 Using FY05 Expenditures

27 Lincoln 0534 Trego Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	186,210.69	186,210.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	285.00	285.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,893.17	1,893.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,866.07	18,866.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,311.48	2,311.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,228.32	0.00	21,176.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,106.15	53,106.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,739.49	42,739.49	0.00	0.00	0.00	0.00
31XX Food Services	49,179.27	49,179.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,143.86	1,143.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	812.78	0.00	XXXXXXXXXX	812.78	0.00	0.00
<b>Totals</b>	382,776.28	355,735.18	21,176.24	812.78	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>	382,776.28	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] 21,176.24/355,735.18		5.95%	%		
<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		5.95%	%		
	C2 Enter FY05 rate (0.00%) or 0.00% if no FY05 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-.		5.95%	%		

**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 Jim Oberembt at 444-1257.