



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 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	22,916,702.94	22,767,746.44	0.00	148,956.50	0.00	0.00
21XX Support Services - Students	2,607,780.42	2,576,000.42	0.00	31,780.00	0.00	0.00
221X Improvement of Instruction Services	605,104.59	604,105.59	0.00	999.00	0.00	0.00
222X Educational Media Services	1,075,973.34	1,073,516.34	0.00	2,457.00	0.00	0.00
23XX Support Services - General Administration	385,474.39	385,474.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,513,409.07	2,508,828.08	0.00	4,580.99	0.00	0.00
25XX Support Services - Business	368,345.85	0.00	364,845.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,379,154.24	3,368,730.32	0.00	10,423.92	0.00	0.00
27XX Student Transportation Services	2,114,917.82	2,074,682.96	0.00	40,234.86	0.00	0.00
31XX Food Services	1,748,928.65	1,747,035.65	0.00	1,893.00	0.00	0.00
32XX Enterprise Services	90,458.85	90,458.85	0.00	0.00	0.00	0.00
33XX Community Services	12,018.14	12,018.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,072.63	20,072.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	289,686.70	83,730.43	XXXXXXXXXXXX	205,956.27	0.00	0.00
62XX Resources Transferred to Other School Districts or	84,229.45	84,229.45	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>38,212,257.08</b>	<b>37,396,629.69</b>	<b>364,845.85</b>	<b>447,281.54</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

**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>	38,212,257.08					

	Preliminary Rate	Adjusted Rate
<b>Line A</b> Preliminary Indirect Cost Rate [C divided by B] 364,845.85/37,396,629.69	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 FY07 rate (1.73%) or 0.00% if no FY07 rate	1.73%	1.73%
If C2 is -0-, enter -0-, otherwise subtract C2 from C1	-0.75%	%
<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>	0.23%	%

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

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	14,778,285.59	14,645,588.93	0.00	132,696.66	0.00	0.00
21XX Support Services - Students	1,461,789.84	1,386,035.16	0.00	75,754.68	0.00	0.00
221X Improvement of Instruction Services	250,997.75	249,998.75	0.00	999.00	0.00	0.00
222X Educational Media Services	579,610.02	557,614.54	0.00	21,995.48	0.00	0.00
23XX Support Services - General Administration	388,861.84	388,861.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,441,970.38	1,436,975.38	0.00	4,995.00	0.00	0.00
25XX Support Services - Business	222,782.39	0.00	222,782.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,464,436.16	2,378,865.16	0.00	85,571.00	0.00	0.00
27XX Student Transportation Services	1,013,176.75	1,013,176.75	0.00	0.00	0.00	0.00
31XX Food Services	11,065.00	11,065.00	0.00	0.00	0.00	0.00
33XX Community Services	17,391.46	17,391.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	244,041.64	242,109.75	0.00	1,931.89	0.00	0.00
35XX Extracurricular - Athletics	758,709.09	758,709.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,472.35	12,779.39	XXXXXXXXXXXX	16,692.96	0.00	0.00
62XX Resources Transferred to Other School Districts or	28,734.76	28,734.76	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>23,691,325.02</b>	<b>23,127,905.96</b>	<b>222,782.39</b>	<b>340,636.67</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

**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>	23,691,325.02					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 222,782.39/23,127,905.96		0.96%		%	
<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		0.96%		%	
	C2 Enter FY07 rate (4.17%) or 0.00% if no FY07 rate		4.17%		4.17%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-3.21%		%	
<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

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	191,373.40	191,373.40	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,960.58	7,960.58	0.00	0.00	0.00	0.00
222X Educational Media Services	840.23	840.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,366.21	7,366.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,585.76	0.00	8,985.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,706.54	16,706.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,413.44	38,413.44	0.00	0.00	0.00	0.00
31XX Food Services	531.32	531.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,000.00	0.00	XXXXXXXXXX	5,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,255.48	1,572.55	XXXXXXXXXX	2,682.93	0.00	0.00
<b>Totals</b>	282,032.96	264,764.27	8,985.76	7,682.93	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>	282,032.96					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,985.76/264,764.27		3.39%	%		
<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		3.39%	%		
	C2 Enter FY07 rate (2.53%) or 0.00% if no FY07 rate		2.53%	2.53%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.86%	%		
<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>		4.25%	%		

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

25 Lewis & Clark 0492 East Helena 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	4,673,279.82	4,658,259.82	0.00	15,020.00	0.00	0.00
21XX Support Services - Students	302,259.65	302,259.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	96,283.74	96,283.74	0.00	0.00	0.00	0.00
222X Educational Media Services	173,314.15	173,314.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,840.74	165,840.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	428,843.91	428,843.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,726.48	0.00	95,726.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	587,990.88	587,990.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	372,911.75	274,226.75	0.00	98,685.00	0.00	0.00
31XX Food Services	333,825.88	324,324.63	0.00	9,501.25	0.00	0.00
35XX Extracurricular - Athletics	23,379.60	23,379.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,586.61	0.00	XXXXXXXXXX	11,586.61	0.00	0.00
<b>Totals</b>	7,265,243.21	7,034,723.87	95,726.48	134,792.86	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>	7,265,243.21					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 95,726.48/7,034,723.87		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 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>	1.36%	%	

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

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	78,636.70	78,636.70	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,768.00	2,768.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	456.42	456.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,619.56	0.00	10,244.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,362.04	29,362.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,985.35	3,985.35	0.00	0.00	0.00	0.00
31XX Food Services	12,997.53	12,997.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,068.09	0.00	XXXXXXXXXX	2,068.09	0.00	0.00
<b>Totals</b>	141,893.69	128,206.04	10,244.14	2,068.09	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>	141,893.69					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,244.14/128,206.04		7.99%	%		
<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		7.99%	%		
	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>	7.99%	%		

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



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2008-09 Using FY07 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)
23XX Support Services - General Administration	5,879.17	5,879.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,100.97	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,199.91	7,199.91	0.00	0.00	0.00	0.00
<b>Totals</b>	16,180.05	13,079.08	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>	16,180.05					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/13,079.08		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

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	139,295.29	134,297.05	0.00	4,998.24	0.00	0.00
21XX Support Services - Students	1,351.72	1,351.72	0.00	0.00	0.00	0.00
222X Educational Media Services	944.10	944.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,799.18	6,799.18	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,744.02	12,744.02	0.00	0.00	0.00	0.00
<b>Totals</b>	161,134.31	156,136.07	0.00	4,998.24	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>	161,134.31					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/156,136.07		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 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

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	288,618.22	288,618.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,213.68	1,213.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,896.28	18,896.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,846.98	42,366.98	0.00	480.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,567.21	71,358.79	208.42	11,000.00	0.00	0.00
27XX Student Transportation Services	94,518.30	61,810.01	390.02	32,318.27	0.00	0.00
31XX Food Services	13,223.00	13,223.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,396.73	13,396.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,482.02	8,482.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,640.00	0.00	XXXXXXXXXX	13,640.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	926.70	0.00	XXXXXXXXXX	0.00	926.70	0.00
62XX Resources Transferred to Other School Districts or	2,531.24	0.00	XXXXXXXXXX	2,531.24	0.00	0.00
<b>Totals</b>	580,860.36	519,365.71	598.44	59,969.51	926.70	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>	580,860.36					
			<b>Preliminary Rate</b>		<b>Adjusted Rate</b>	
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 598.44/519,365.71		0.12%	%		
<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		0.12%	%		
	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>		0.12%	%		

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

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	447,702.73	447,702.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,213.70	1,213.70	0.00	0.00	0.00	0.00
222X Educational Media Services	167.00	167.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,926.99	18,926.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,646.22	43,646.22	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,114.60	78,304.18	6,810.42	11,000.00	0.00	0.00
27XX Student Transportation Services	64,724.64	32,016.71	389.65	32,318.28	0.00	0.00
31XX Food Services	41,585.63	41,585.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,935.62	22,935.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,570.66	42,570.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,732.00	0.00	XXXXXXXXXX	7,732.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	926.70	0.00	XXXXXXXXXX	0.00	926.70	0.00
<b>Totals</b>	788,246.49	729,069.44	7,200.07	51,050.28	926.70	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>	788,246.49					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 7,200.07/729,069.44		Preliminary Rate	Adjusted Rate		
			0.99%	%		
<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		0.99%	%		
	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>	0.99%	%	

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



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

25 Lewis & Clark 1221 Lincoln K-12 Schools

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	1,058,305.01	1,042,079.01	0.00	16,226.00	0.00	0.00
221X Improvement of Instruction Services	6,350.49	6,350.49	0.00	0.00	0.00	0.00
222X Educational Media Services	45,695.62	45,695.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,517.80	158,057.80	0.00	6,460.00	0.00	0.00
24XX Support Services - School Administration	91,861.32	91,861.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,477.62	0.00	41,477.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,889.57	190,765.73	0.00	56,123.84	0.00	0.00
27XX Student Transportation Services	55,713.64	55,713.64	0.00	0.00	0.00	0.00
31XX Food Services	85,721.88	85,721.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,841.36	2,841.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,300.71	90,300.71	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	2,304.00	0.00	XXXXXXXXXXXX	0.00	2,304.00	0.00
62XX Resources Transferred to Other School Districts or	7,000.45	0.00	XXXXXXXXXXXX	7,000.45	0.00	0.00
<b>Totals</b>	1,898,979.47	1,769,387.56	41,477.62	85,810.29	2,304.00	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>	1,898,979.47	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] 41,477.62/1,769,387.56		2.34%	%		
<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		2.34%	%		
	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>		2.34%	%		

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.