



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

**31 Mineral 0577 Alberton 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	1,222,535.59	1,222,535.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,023.00	22,023.00	0.00	0.00	0.00	0.00
222X Educational Media Services	44,679.53	44,679.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,306.26	141,306.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,432.02	55,432.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,757.86	0.00	40,655.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,306.67	218,056.67	0.00	6,250.00	0.00	0.00
27XX Student Transportation Services	148,529.13	79,729.13	0.00	68,800.00	0.00	0.00
31XX Food Services	82,704.75	82,704.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,051.53	22,051.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,749.71	88,749.71	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	11,952.73	0.00	XXXXXXXXXX	0.00	11,952.73	0.00
62XX Resources Transferred to Other School Districts or	26,683.67	0.00	XXXXXXXXXX	26,683.67	0.00	0.00
<b>Totals</b>	2,154,712.45	1,977,268.19	40,655.20	101,733.67	11,952.73	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>	2,154,712.45					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 40,655.20/1,977,268.19		2.06%	%		
<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		2.06%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 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>		2.06%	%		

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 FY2009-10 Using FY08 Expenditures

**31 Mineral 0579 Superior K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,997,988.95	1,997,988.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	148,403.10	148,403.10	0.00	0.00	0.00	0.00
222X Educational Media Services	59,617.03	59,617.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	191,592.93	191,592.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	256,269.02	256,269.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,018.84	0.00	56,878.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	343,728.29	335,891.29	0.00	7,837.00	0.00	0.00
27XX Student Transportation Services	236,803.00	128,146.00	0.00	108,657.00	0.00	0.00
31XX Food Services	138,802.40	138,802.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,676.52	16,676.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,931.32	89,765.41	0.00	1,165.91	0.00	0.00
62XX Resources Transferred to Other School Districts or	84,314.00	0.00	XXXXXXXXXXXX	84,314.00	0.00	0.00
<b>Totals</b>	3,633,145.40	3,363,152.65	56,878.10	201,973.91	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>	3,633,145.40					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 56,878.10/3,363,152.65		1.69%	%		
<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		1.69%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 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>		1.69%	%		

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 FY2009-10 Using FY08 Expenditures

**31 Mineral 0582 St Regis K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,260,271.08	1,259,830.48	0.00	440.60	0.00	0.00
21XX Support Services - Students	34,822.82	30,292.88	0.00	4,529.94	0.00	0.00
222X Educational Media Services	33,821.82	33,821.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,548.13	182,548.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,638.98	65,638.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,577.44	0.00	23,340.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	242,216.56	241,717.01	0.00	499.55	0.00	0.00
27XX Student Transportation Services	120,181.97	107,476.86	0.00	12,705.11	0.00	0.00
31XX Food Services	168,632.15	168,632.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,142.34	12,142.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,093.14	69,093.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	99,472.00	0.00	XXXXXXXXXX	99,472.00	0.00	0.00
<b>Totals</b>	2,328,418.43	2,171,193.79	23,340.31	117,647.20	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>	2,328,418.43					
			<b>Preliminary Rate</b>	<b>Adjusted Rate</b>		
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,340.31/2,171,193.79		1.07%	%		
<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		1.07%	%		
	C2 Enter FY08 rate (3.37%) or 0.00% if no FY08 rate		3.37%	3.37%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		-2.30%	%		
<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.