



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 31 Mineral 0687 Alberton K-12 Schools

#### 0577 Alberton 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	1,452,418.56	1,443,774.56	0.00	8,644.00	0.00	0.00
21XX Support Services - Students	112,352.21	112,352.21	0.00	0.00	0.00	0.00
222X Educational Media Services	248,735.54	248,735.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,825.99	160,825.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,249.33	50,249.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,561.42	26,209.08	41,352.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,181.17	194,181.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,457.64	99,126.89	0.00	27,330.75	0.00	0.00
31XX Food Services	87,361.79	87,361.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,767.66	13,767.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,976.16	87,976.16	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,826.01	0.00	0.00	24,826.01	0.00	0.00
<b>Totals</b>	2,626,713.48	2,524,560.38	41,352.34	60,800.76	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,626,713.48					

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

### For FY2012-13 Using FY11 Expenditures

#### 31 Mineral 0687 Alberton K-12 Schools

Line A	Indirect/Direct	41,352.34 /	2,524,560.38	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0577 Alberton K-12 Schools				1.64%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0577 Alberton K-12 Schools	0.0210	0.0206	0.0146	0.0110	1.64%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0577 Alberton K-12 Schools	0.0210	0.0206	0.0146	0.0110	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0577 Alberton K-12 Schools					1.59%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0687 Alberton K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			1.59%	<input style="width: 100px; height: 20px;" type="text"/>	
		This same rate is applied to both EL and HS in the same SS.					

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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

### For FY2012-13 Using FY11 Expenditures

#### 31 Mineral 0688 Superior K-12 Schools

#### 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	2,124,707.93	2,124,707.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	307,943.35	307,943.35	0.00	0.00	0.00	0.00
222X Educational Media Services	73,875.95	73,875.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,461.92	145,461.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	274,420.66	274,420.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	90,718.31	22,842.70	67,875.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	480,466.59	480,466.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	249,292.39	128,349.39	0.00	120,943.00	0.00	0.00
31XX Food Services	123,976.64	123,976.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,092.59	15,092.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,964.36	102,964.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,341.98	0.00	0.00	77,341.98	0.00	0.00
<b>Totals</b>	4,066,262.67	3,800,102.08	67,875.61	198,284.98	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,066,262.67					

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

### For FY2012-13 Using FY11 Expenditures

#### 31 Mineral 0688 Superior K-12 Schools

Line A	Indirect/Direct	67,875.61 /	3,800,102.08	2013 Calculated Rate	1.79%	2013 Reclassified Rate *	Requested Reclassified Rate **
<b>LE 0579 Superior K-12 Schools</b>							
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0579 Superior K-12 Schools	0.0145	0.0169	0.0167	0.0178	1.79%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0579 Superior K-12 Schools	0.0145	0.0169	0.0167	0.0178	<input style="width: 50px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0579 Superior K-12 Schools					1.59%	<input style="width: 50px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0688 Superior K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				1.59%	<input style="width: 50px; height: 20px;" type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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

### For FY2012-13 Using FY11 Expenditures

#### 31 Mineral 0690 St Regis K-12 Schools

#### 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	1,417,520.57	1,417,520.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,466.41	40,466.41	0.00	0.00	0.00	0.00
222X Educational Media Services	4,250.01	4,250.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,552.81	186,212.81	0.00	1,340.00	0.00	0.00
24XX Support Services - School Administration	76,514.00	76,514.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,641.45	19,958.80	27,682.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,562.63	228,562.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,377.84	101,377.84	0.00	0.00	0.00	0.00
31XX Food Services	161,665.04	161,665.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,012.61	22,012.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,420.07	72,420.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,000.00	0.00	0.00	3,000.00	0.00	0.00
9999 Undistributed	45.33	45.33	0.00	0.00	0.00	0.00
<b>Totals</b>	2,363,028.77	2,331,006.12	27,682.65	4,340.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,363,028.77					

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### 31 Mineral 0690 St Regis K-12 Schools

Line A	Indirect/Direct	27,682.65 /	2,331,006.12	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0582 St Regis K-12 Schools				1.19%	<input type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0582 St Regis K-12 Schools	0.0140	0.0107	0.0113	0.0108	1.19%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0582 St Regis K-12 Schools	0.0000	0.0000	0.0113	0.0000	<input type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0582 St Regis K-12 Schools	0.0140	0.0107	0.0113	0.0108	<input type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0582 St Regis K-12 Schools					1.12%	<input type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0690 St Regis K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			1.12%	<input type="text"/>	
		This same rate is applied to both EL and HS in the same SS.					

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