



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2010-11 Using FY09 Expenditures

22 Jefferson 0452 Clancy 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	1,417,402.33	1,417,402.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,553.86	65,553.86	0.00	0.00	0.00	0.00
222X Educational Media Services	53,094.99	53,094.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,593.16	115,593.16	12,000.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,787.03	118,787.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,207.18	0.00	50,207.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	326,481.71	326,481.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,394.57	93,394.57	0.00	0.00	0.00	0.00
31XX Food Services	124,944.27	124,944.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,849.52	6,849.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,028.30	18,028.30	0.00	0.00	0.00	0.00
Totals	2,402,336.92	2,340,129.74	62,207.18	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	2,402,336.92	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 62,207.18/2,340,129.74		2.66%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.66%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	2.66%	%		

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0453 Whitehall 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	1,430,922.66	1,417,107.17	6,280.56	7,534.93	0.00	0.00
21XX Support Services - Students	156,146.11	156,146.11	0.00	0.00	0.00	0.00
222X Educational Media Services	46,268.29	46,268.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,190.37	62,190.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,103.27	99,103.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,335.70	0.00	38,142.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	193,383.17	193,383.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,542.32	141,542.32	0.00	0.00	0.00	0.00
31XX Food Services	145,968.30	145,968.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,257.39	26,257.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,076.40	0.00	XXXXXXXXXX	2,076.40	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,262.78	0.00	XXXXXXXXXX	3,262.78	0.00	0.00
Totals	2,350,456.76	2,287,966.39	44,422.87	12,874.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,350,456.76					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 44,422.87/2,287,966.39		1.94%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.94%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		Your Preliminary Rate Is	1.94%	%	

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0454 Whitehall 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	1,022,934.05	1,009,810.00	5,967.28	7,156.77	0.00	0.00
21XX Support Services - Students	78,296.34	78,296.34	0.00	0.00	0.00	0.00
222X Educational Media Services	37,084.62	37,084.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,765.63	63,765.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,400.91	106,400.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,892.19	0.00	31,706.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,033.38	180,033.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,340.95	93,340.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,934.60	19,934.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,961.06	112,961.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,940.00	0.00	XXXXXXXXXX	2,940.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,438.50	0.00	XXXXXXXXXX	2,438.50	0.00	0.00
Totals	1,757,022.23	1,701,627.49	37,673.44	12,535.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,757,022.23					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 37,673.44/1,701,627.49		2.21%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		2.21%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		Your Preliminary Rate Is	2.21%	%	

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0455 Basin 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	144,256.94	144,256.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,185.02	6,185.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,854.21	0.00	8,854.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	115,940.71	115,940.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	67,670.11	0.00	XXXXXXXXXX	67,670.11	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,136.04	0.00	XXXXXXXXXX	3,136.04	0.00	0.00
Totals	346,043.03	266,382.67	8,854.21	70,806.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	346,043.03					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,854.21/266,382.67		3.32%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.32%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	3.32%	%		

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0456 Boulder 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	1,332,876.92	1,332,876.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,318.57	28,318.57	0.00	0.00	0.00	0.00
222X Educational Media Services	55,806.39	55,806.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,124.44	59,124.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,704.12	130,704.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,585.07	0.00	26,781.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,816.99	248,816.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,219.05	33,219.05	0.00	0.00	0.00	0.00
31XX Food Services	104,955.44	104,955.44	0.00	0.00	0.00	0.00
33XX Community Services	15,000.00	15,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,335.72	5,335.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,723.67	18,723.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,504.00	4.00	XXXXXXXXXXXX	7,500.00	0.00	0.00
Totals	2,078,970.38	2,032,885.31	26,781.27	7,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,078,970.38					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 26,781.27/2,032,885.31		1.32%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.32%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		1.32%	%		

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0457 Jefferson 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	1,487,990.34	1,467,034.61	0.00	20,955.73	0.00	0.00
21XX Support Services - Students	52,352.78	52,352.78	0.00	0.00	0.00	0.00
222X Educational Media Services	46,768.13	46,768.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,361.64	73,361.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,009.05	148,009.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,316.65	0.00	97,312.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	358,835.04	358,835.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,073.51	171,073.51	0.00	0.00	0.00	0.00
31XX Food Services	11,347.43	11,347.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,378.57	46,378.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,317.76	124,317.76	0.00	0.00	0.00	0.00
Totals	2,626,750.90	2,499,478.52	97,312.31	20,955.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	2,626,750.90	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 97,312.31/2,499,478.52		3.89%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		3.89%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
	Your Preliminary Rate Is		3.89%	%		

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0458 Cardwell 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	255,746.33	255,746.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,787.05	9,787.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	600.00	600.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,127.30	4,127.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	375.00	375.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,839.47	0.00	18,839.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,855.07	34,166.92	0.00	23,688.15	0.00	0.00
27XX Student Transportation Services	48,242.82	45,847.82	0.00	2,395.00	0.00	0.00
34XX Extracurricular - Activities	5,885.68	0.00	0.00	5,885.68	0.00	0.00
Totals	401,458.72	350,650.42	18,839.47	31,968.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adjusted Totals	401,458.72	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,839.47/350,650.42		5.37%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		5.37%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-					
		Your Preliminary Rate Is	5.37%	%		

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 FY2010-11 Using FY09 Expenditures

22 Jefferson 0460 Montana City 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	1,799,942.95	1,799,942.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	78,819.02	78,819.02	0.00	0.00	0.00	0.00
222X Educational Media Services	154,314.52	154,314.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	221,045.98	221,045.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,258.69	88,258.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,175.46	0.00	50,175.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	318,271.54	318,271.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,195.12	53,195.12	0.00	0.00	0.00	0.00
31XX Food Services	127,144.67	127,144.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,589.85	1,589.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,970.15	20,970.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	149,185.79	0.00	XXXXXXXXXXXX	149,185.79	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,865.55	0.00	XXXXXXXXXXXX	4,865.55	0.00	0.00
Totals	3,067,779.29	2,863,552.49	50,175.46	154,051.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	3,067,779.29					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 50,175.46/2,863,552.49		1.75%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		1.75%	%		
	C2 Enter FY09 rate (0.00%) or 0.00% if no FY09 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		1.75%	%		

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.