



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2013-14 Using FY12 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	1,442,357.75	1,442,357.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	84,534.42	84,534.42	0.00	0.00	0.00	0.00
222X Educational Media Services	129,672.34	129,672.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,054.93	158,054.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,011.05	59,011.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,814.85	33,224.22	33,590.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,769.12	180,769.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	188,338.14	134,789.75	0.00	53,548.39	0.00	0.00
31XX Food Services	87,259.69	87,259.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,749.09	20,749.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,140.65	96,140.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,820.39	0.00	0.00	7,820.39	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,347.99	0.00	0.00	25,347.99	0.00	0.00
Totals	2,546,870.41	2,426,563.01	33,590.63	86,716.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,546,870.41					

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 FY2013-14 Using FY12 Expenditures

31 Mineral 0687 Alberton K-12 Schools

Line A	Indirect/Direct	33,590.63 /	2,426,563.01	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
LE 0577 Alberton K-12 Schools				1.38%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	0577 Alberton K-12 Schools	0.0206	0.0146	0.0110	0.0159	1.38%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	0577 Alberton K-12 Schools	0.0206	0.0146	0.0110	0.0159	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	0577 Alberton K-12 Schools					1.44%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0687 Alberton K-12 Schools	Your Preliminary Rate by School System (SS) is:			1.44%	<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 FY2013-14 Using FY12 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	1,918,291.20	1,918,291.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	243,699.45	243,699.45	0.00	0.00	0.00	0.00
222X Educational Media Services	60,665.20	60,665.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	186,221.60	186,221.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	273,860.63	273,860.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	108,380.25	23,366.13	85,014.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,014,657.08	463,861.37	0.00	550,795.71	0.00	0.00
27XX Student Transportation Services	234,165.13	125,223.13	0.00	108,942.00	0.00	0.00
31XX Food Services	130,185.20	130,185.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,729.65	14,729.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,157.53	106,157.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,466.00	0.00	0.00	24,466.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,131.32	0.00	0.00	76,131.32	0.00	0.00
Totals	4,391,610.24	3,546,261.09	85,014.12	760,335.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,391,610.24					

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 FY2013-14 Using FY12 Expenditures

31 Mineral 0688 Superior K-12 Schools

Line A	Indirect/Direct	85,014.12 / 3,546,261.09	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **		
LE 0579 Superior K-12 Schools							
2.40% <input style="width: 100px; height: 20px;" type="text"/>							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
0579 Superior K-12 Schools							
0.0169 0.0167 0.0178 0.0159 2.40%							
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
0579 Superior K-12 Schools							
0.0000 0.0000 0.0000 0.0000 <input style="width: 50px; height: 20px;" type="text"/>							
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
0579 Superior K-12 Schools							
0.0169 0.0167 0.0178 0.0159 <input style="width: 50px; height: 20px;" type="text"/>							
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
0579 Superior K-12 Schools							
1.73% <input style="width: 50px; height: 20px;" type="text"/>							
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
0688 Superior K-12 Schools							
Your Preliminary Rate by School System (SS) is:						1.73%	
This same rate is applied to both EL and HS in the same SS.						<input style="width: 50px; height: 20px;" type="text"/>	

* 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 FY2013-14 Using FY12 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	1,355,090.04	1,355,090.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,514.20	40,514.20	0.00	0.00	0.00	0.00
222X Educational Media Services	40,514.19	40,514.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	222,137.10	222,137.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,359.37	76,359.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,384.33	20,315.33	27,069.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,303.88	228,303.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	147,922.79	147,922.79	0.00	0.00	0.00	0.00
31XX Food Services	153,004.63	153,004.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,735.33	13,735.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	93,140.16	93,140.16	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
Totals	2,421,106.02	2,391,037.02	27,069.00	3,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,421,106.02					

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 FY2013-14 Using FY12 Expenditures

31 Mineral 0690 St Regis K-12 Schools

Line A	2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **			
LE 0582 St Regis K-12 Schools	Indirect/Direct 27,069.00 / 2,391,037.02 1.13%	<input style="width: 100px; height: 20px;" type="text"/>				
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014
	0582 St Regis K-12 Schools	0.0107	0.0113	0.0108	0.0112	1.13%
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014
	0582 St Regis K-12 Schools	0.0000	0.0113	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013	
	0582 St Regis K-12 Schools	0.0107	0.0113	0.0108	0.0112	<input style="width: 100px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE			2014	LE Reclassified Rate	
	0582 St Regis K-12 Schools			1.05%	<input style="width: 100px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)					SS Reclassified Rate	
	0690 St Regis K-12 Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS.			1.05%	<input style="width: 100px; height: 20px;" type="text"/>

* 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.