



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	1,455,322.37	1,455,322.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	123,551.91	123,551.91	0.00	0.00	0.00	0.00
222X Educational Media Services	40,712.89	40,712.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,075.22	150,075.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,221.79	86,221.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,714.28	27,076.50	30,637.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	176,286.90	176,286.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	138,357.83	126,857.83	0.00	11,500.00	0.00	0.00
31XX Food Services	88,139.39	88,139.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,725.05	17,725.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,692.98	95,692.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,873.52	0.00	0.00	5,873.52	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,781.40	0.00	0.00	22,781.40	0.00	0.00
Totals	2,458,455.53	2,387,662.83	30,637.78	40,154.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,458,455.53					

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.



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31 Mineral 0687 Alberton K-12 Schools

Line A	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **				
LE 0577 Alberton K-12 Schools	Indirect/Direct 30,637.78 / 2,387,662.83 1.28%	<input style="width: 100px; height: 20px;" type="text"/>					
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0577 Alberton K-12 Schools	0.0146	0.0110	0.0159	0.0144	1.28%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	0577 Alberton K-12 Schools	0.0146	0.0110	0.0159	0.0144	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0577 Alberton K-12 Schools					1.31%	<input style="width: 60px; 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: This same rate is applied to both EL and HS in the same SS.				1.31%	<input style="width: 60px; 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 FY2014-15 Using FY13 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	1,982,486.10	1,982,486.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	288,694.51	288,694.51	0.00	0.00	0.00	0.00
222X Educational Media Services	61,474.36	61,474.36	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,986.15	177,986.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	291,303.17	291,303.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,525.05	13,153.28	85,371.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	360,653.65	342,980.65	0.00	17,673.00	0.00	0.00
27XX Student Transportation Services	291,853.87	121,280.94	0.00	170,572.93	0.00	0.00
31XX Food Services	158,990.66	158,990.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,999.97	18,999.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	131,177.24	116,778.24	0.00	14,399.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	65,588.01	0.00	0.00	65,588.01	0.00	0.00
Totals	3,927,732.74	3,574,128.03	85,371.77	268,232.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,927,732.74					

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 FY2014-15 Using FY13 Expenditures

31 Mineral 0688 Superior K-12 Schools

Line A	Indirect/Direct	85,371.77 /	3,574,128.03	2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
LE 0579 Superior K-12 Schools				2.39%	<input style="width: 100px; height: 20px;" type="text"/>		
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	0579 Superior K-12 Schools	0.0167	0.0178	0.0159	0.0173	2.39%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	0579 Superior 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	2011	2012	2013	2014		
	0579 Superior K-12 Schools	0.0167	0.0178	0.0159	0.0173	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0579 Superior K-12 Schools					1.74%	<input style="width: 100px; 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:			1.74%	<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 FY2014-15 Using FY13 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	1,397,051.16	1,397,051.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,517.60	38,517.60	0.00	0.00	0.00	0.00
222X Educational Media Services	34,268.94	34,268.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	254,097.87	254,097.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,247.06	101,247.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,725.62	21,118.85	28,606.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	254,284.17	254,284.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	245,522.88	148,982.88	0.00	96,540.00	0.00	0.00
31XX Food Services	159,417.64	159,417.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,009.78	18,009.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	83,534.41	83,534.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,558.80	0.00	0.00	5,558.80	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,850.00	0.00	0.00	3,850.00	0.00	0.00
Totals	2,645,085.93	2,510,530.36	28,606.77	105,948.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,645,085.93					

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For FY2014-15 Using FY13 Expenditures

31 Mineral 0690 St Regis K-12 Schools

Line A	LE 0582 St Regis K-12 Schools	Indirect/Direct	28,606.77 /	2,510,530.36	2015 Calculated Rate 1.14%	2015 Reclassified Rate *	Requested Reclassified Rate **
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	0582 St Regis K-12 Schools		0.0113	0.0108	0.0112	0.0105	1.14%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	0582 St Regis K-12 Schools		0.0113	0.0000	0.0000	0.0187	<input style="width: 50px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	0582 St Regis K-12 Schools		0.0113	0.0108	0.0112	0.0187	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	0582 St Regis K-12 Schools					1.20%	<input style="width: 50px; 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					1.20%	<input style="width: 50px; height: 20px;" type="text"/>

Your Preliminary Rate by School System (SS) is:
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* 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.

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