

Annual Analysis of County Extension District Expenses

FY 2009 (July 1, 2008 thru June 30, 2009)

For the FY 2009 indirect cost analysis, summary data will be provided by the **Cougar Mountain Director's Report of Revenue and Expenses for the Operating Fund**. Please assemble the following additional information. The ICRP Preparation Worksheet can be used for personnel information. Updated documents are available on the web site:

<http://www.extension.iastate.edu/extensionfinance/indirectcosts.htm>

1) Personnel expenses (not grant-paid) listed by individual:

Total number of hours worked in year
Number of hours for **program**
Number of hours for **indirect activities**

Expense data for each individual or position: Salary, FICA, IPERS, Health, Other

2) Employees of other organizations housed in the County Extension District Office (e.g. ISU field specialists; CEED):

List names or positions and the FTE for each
CEED: List the % FTE for program versus administration

3) Facilities/building expenses

Districts that own buildings:
Principal paid on mortgage
Mortgage interest
Capital improvements (itemize)

Facility expenses paid by renter or sub-lease

4) Equipment

List any items purchased at a unit cost of \$5,000 or more
Give item description, date purchased, and purchase cost

Note that items under \$5,000 per unit are treated as supplies.

5) Grants

Total hours worked by grant-paid staff
Total expenses for each grant
Administrative fee expense charged as a direct cost

6) Expenses as Fiscal Agent

i.e. Livestock Auction; Empowerment Board