



State of Arizona.  
Department of Education

Tom Horne  
Superintendent of  
Public Instruction

## Audit Unit Memorandum

**To:** School District and Charter School Business Administrators

**From:** Arthur Heikkila, Chief Auditor

**Date:** May 11, 2009

**Subject:** Revised FY 2010 Indirect Cost Rates for Districts and Charter Schools

We have identified a programming error in the Indirect Cost Database, and therefore, the FY2010 rates previously posted on the Grants Management Enterprise System and the Common Login system were incorrect. The programming error involved not factoring in food services expenditures.

The programming error has been corrected and the revised rates are now posted on both the Grants Management Enterprise System and the Common Login system. You will need to utilize these revised rates for FY2010. Please contact the related ADE federal program units for specific instructions for revising grant applications already submitted.

We apologize for any inconvenience this has caused. Please direct any questions to Gary Holland, Federal Programs Manager, at (602) 364-3518.

Cc: Arizona Department of Education, Federal Program Units