

Schedule C

-----DIRECT PROGRAMS and ACTIVITIES-----								
(A) ELEMENTS OF COSTS	(B) FINANCIAL STATEMENT	(C) ADJUSTMENTS	(D) ENVIRON. POLICY	(E) POLL. PREV.	(F) SOURCE REDUCT.	(G) OUTREACH	(H) (D)+(E)+(F)+(G) TOTAL DIRECT COSTS	(I) INDIRECT COSTS
Salaries and wages	\$1,327,638	a \$0	\$140,831	\$950,615	\$18,305	\$1,592	\$1,111,343	(1) \$216,295
Fringe benefits	\$245,434	\$0	\$28,138	\$170,107	\$3,657	\$317	\$202,219	\$43,215
Subtotal labor	\$1,573,072	\$0	\$168,969	\$1,120,722	\$21,962	\$1,909	\$1,313,562	(2) \$259,510
Contractual Services	\$245,420	\$0	\$3,493	\$207,770	\$34,157	\$0	\$245,420	\$0
Depreciation/Use allowance	\$41,582	\$0	\$0	\$0	\$0	\$0	\$0	\$41,582
Emergency asst. payments	\$72,859	\$0	\$52,809	\$0	\$20,050	\$0	\$72,859	\$0
Equipment rental and maint.	\$11,448	\$0	\$592	\$5,197	\$0	\$281	\$6,070	\$5,378
Equipment / Capital	\$58,215	(\$58,215) b	\$0	\$0	\$0	\$0	\$0	\$0
Equipment / Minor	\$546	\$0	\$0	\$0	\$546	\$0	\$546	\$0
Food costs	\$124,616	\$0	\$0	\$124,616	\$0	\$0	\$124,616	\$0
Insurance	\$12,554	\$0	\$92	\$8,209	\$85	\$373	\$8,759	\$3,795
Occupancy	\$129,314	\$0	\$24,637	\$100,956	\$459	\$233	\$126,285	\$3,029
Office supplies	\$32,540	\$0	\$1,794	\$13,317	\$3,649	\$842	\$19,602	\$12,938
Other expenses	\$36	(\$36) c	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$3,901	\$0	\$476	\$301	\$125	\$2,467	\$3,369	\$532
Professional fees	\$34,211	\$0	\$0	\$0	\$0	\$0	\$0	\$34,211
Program supplies	\$109,663	\$0	\$7,603	\$55,241	\$40,659	\$6,160	\$109,663	\$0
Printing	\$65,697	\$0	\$5,140	\$7,022	\$1,345	\$44,838	\$58,345	\$7,352
Renovations and improv.	\$16,470	(\$16,470) d	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$29,013	\$0	\$5,788	\$13,331	\$349	\$600	\$20,068	\$8,945
Travel	\$71,292	\$0	\$7,298	\$56,553	\$2,513	\$0	\$66,364	\$4,928
Subtotal non-labor	\$1,059,377	(\$74,721)	\$109,722	\$592,513	\$103,937	\$55,794	\$861,966	\$122,690
TOTAL	\$2,632,449	(\$74,721)	\$278,691	\$1,713,235	\$125,899	\$57,703	\$2,175,528	(3) \$382,200

Calculation of the Rate

(1) If the nonprofit organization uses Direct Salaries & Wages excluding fringe benefits as their Base their rate would calculate as follows:

$$\frac{\text{Indirect costs}}{\text{Base (Direct S\&W)}} = \frac{\$382,200}{\$1,111,343} = 34.4\%$$

(2) If the nonprofit organization uses Direct Salaries & Wages including fringe benefits as their Base their rate would calculate as follows:

$$\frac{\text{Indirect costs}}{\text{Base (Direct S\&W + FB)}} = \frac{\$382,200}{\$1,313,562} = 29.1\%$$

(3) If the nonprofit organization uses Modified Total Direct Costs (MTDC) as their Base their rate would calculate as follows:

$$\frac{\text{Indirect costs}}{\text{Base (MTDC)}} = \frac{\$382,200}{\$2,175,528} = 17.6\%$$

Explanation of Adjustments

- a) Includes salaries and wages of \$99,230 for volunteers of the Pollution Prevention Grant.
- b) Excludes capital equipment purchases.
- c) Remove unallowable costs - \$22 Interest + \$14 Bad Debt = \$36.
- d) Excludes capital renovations and improvements.

General Notes

- This is a sample proposal only. It is not intended to prescribe a particular method for allocating costs. An organization should choose the Base that they feel will most accurately reflect the true allocation of their indirect costs to each program.
- An organization can use any ONE of the three bases shown. Regardless of what Base (1,2 or 3) is chosen the total indirect costs (\$382,200) do not change. The only thing that changes is the distribution Base.