

REDWOODS COMMUNITY COLLEGE DISTRICT
 FEDERAL INDIRECT COST RATE CALCULATION (OMB Circular A-21, Section H)
 FISCAL YEAR 2009-2010

Expenditure Classifications	Per IPEDS	IPEDS	IPEDS	IPEDS	Reclassifications	Reclassified Expenses	Adjustments		Direct Costs	Indirect Costs
		Reclass	Reclass	Reclass						
		Op & Maint	Depreciation	Interest						
IPEDS Categories										
Instruction	20,125,508	(953,625)	(735,555)	(701,715)		17,734,613	A (50,264)		17,684,349	
Research	0					0			0	
Public Service	422,086	(21,539)				400,547			400,547	
Academic Support	5,696,375	(276,205)	(2,312)	(281,250)	1 (595,247) 2 (4,541,361)	0				
Student Services	6,732,093	(310,300)	(422,786)	(228,332)		5,770,675	A (102,775) B (83,450)		5,584,450	
Institutional Support	6,563,318	(316,825)	(121,338)	(233,133)	3 (148,120) 5 (5,743,903)	0				
Operations & Maintenance of Plant	0	1,962,967	(218,536)		6 (1,744,431)	0				
Depreciation			1,538,671			1,538,671	E (42,579)			1,496,092
Scholarships & Fellowships	15,754,874					15,754,874			15,754,874	
Auxiliary Enterprises	1,693,562	(84,473)	(38,144)			1,570,945	A (9,960) B (22,425)		1,538,560	
Other Expenses	1,644,190					1,644,190			1,644,190	
Interest & Other Nonoperating				1,444,430		1,444,430	B (1,444,430)			
H-3b(1) Gen Admin & General Services					5 5,743,903	5,743,903	A (2,926) B (131,229)			5,609,748
H-3b(2) Operation & Maint of Phys Plant					6 1,744,431	1,744,431	A (7,482) B			1,736,949
H-3b(3) Library					2 635,853	635,853				635,853
H-3b(4) Dept Admin Exp					1 595,247	595,247				595,247
Other Direct Costs					3 148,120 2 3,905,508	4,053,628	A (2,092)		4,051,536	
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	58,632,006	0	0	0	0	58,632,006	(175,499)	(1,724,113)	46,658,506	10,073,889
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								56,732,394	56,732,394	
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Simplified Method Federal Indirect Cost Rate										21.6%