

State of New Jersey - Department of Education
Division of Finance - Office of Fiscal Policy and Planning
Indirect Cost Forms
Data Entry
FOR RATE YEAR 2011-12

COUNTY :

ABC

DISTRICT:

Anytown

1	2	3	4
			FY 2009-10
			Total
Function	Object	Description	Expenditures
		Instruction:	
		Program	
100	ALL	Regular Programs	1,000,000
100	ALL	Special Education	200,000
100	ALL	Basic Skills/Remedial	12,000
100	ALL	Bilingual Education	6,000
100	ALL	Vocational Programs - Total	100
100	ALL	School-Sponsored Co-/Extra-curricular Activities (401)	14,000
100	ALL	School-Sponsored Athletics (402)	6,000
100/200	ALL	Other Instructional Programs (Program codes 403-424)	900
330	ALL	Community Services Programs/Operations	1,000
			1,240,000
		Undistributed (program code 000) Expenditures:	
100	ALL	Instruction	1,900,000
211	ALL	Attendance and Social Work Services	100
213	ALL	Health Services	43,000
216	ALL	Speech, OT, PT and Related Services	53,000
217	ALL	Other Support Services-Students-Extraordinary	100
218	ALL	Guidance Services	21,000
219	ALL	Child Study Teams	124,000
221	ALL	Improvement of Instruction Services	2,000
222	ALL	Educational Media/Library Services	70,000
223	ALL	Inst. Staff Trng. Services	100
230	100	General Admin. Salaries-Superintendent & Staff	98,000
230	100	General Admin. Salaries-BOE & Staff	100
230	108/331	Legal Services (In-house and purchased legal services)	1,000
230	332/333	Audit Fees (Annual and Expenditure & Internal Control)	100
230	334/339	Other Professional Services (Including A&E)	5,000
230	340	Purchased Technical Services	200
230	530	Communications/Telephone- except for Superintendent & Superintendent's Staff (entered below)	25,000
230	530	Communications/Telephone-Superintendent. & Superintendent's. Staff	250
230	585	Board of Education - Other Purchased Services	100
230	590	Miscellaneous Purchased Services (400-500 series other than 530 & 585)	1,000
230	610	General Supplies	4,000
230	630	BOE In-house Training/Meeting Supplies	1,500
230	820	Judgments Against the School District	100
230	890	Miscellaneous Expenditures	6,000
230	895	BOE Membership Dues and Fees	1,000
240	ALL	School Administration - Support Services	34,000
251	100	Central Services - Salaries	200,000

1	2	3	4
			FY 2009-10
			Total
Function	Object	Description	Expenditures
251	330	Central Services - Purchased Professional Services	50,000
251	340	Central Services - Purchased Technical Services	10,000
251	592	Cent. Svc. - Misc. Purch. Services (400-500 series not 594)	22,000
251	594	Central Services - Sale/Leaseback Payments	12,000
251	600	Central Services - Supplies and Materials	5,000
251	831	Interest on Current Loans	6,000
251	832	Interest on Lease Purchase Agreements	2,000
251	836	Interest on Bond Anticipation Notes (BANs)	1,000
251	890	Central Services - Miscellaneous Expenditures	100
252	100	Administrative Information Technology (AIT) - Salaries	120,000
252	330	AIT - Purchased Professional Services	1,000
252	340	AIT - Purchased Technical Services	2,000
252	500	AIT - Other Purchased Services (400-500 series)	3,000
252	600	AIT - Supplies and Materials	7,000
252	800	AIT - Other Objects	1,700
26X	ALL	Oper. and Maint. of Plant (Custodians, Grounds, Security)	303,000
270	ALL	Student Transportation Services	400,000
		Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 230	
291/230	210	Group Insurance - Function 230	10
291/230	220	Social Security Contributions - Function 230	20
291/230	232	T.P.A.F. Contributions - ERIP - Function 230	30
291/230	241	Other Retirement Contributions - Regular - Function 230	40
291/230	242	Other Retirement Contributions - ERIP - Function 230	50
291/230	250	Unemployment Compensation - Function 230	60
291/230	260	Workmen's Compensation - Function 230	70
291/230	270	Health Benefits - Function 230	80
291/230	280	Tuition Reimbursement - Function 230	90
291/230	290	Other Employee Benefits - Function 230	100
	-	Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 251	
291/251	210	Group Insurance - Function 251	110
291/251	220	Social Security Contributions - Function 251	120
291/251	232	T.P.A.F. Contributions - ERIP - Function 251	130
291/251	241	Other Retirement Contributions - Regular - Function 251	140
291/251	242	Other Retirement Contributions - ERIP - Function 251	150
291/251	250	Unemployment Compensation - Function 251	160
291/251	260	Workmen's Compensation - Function 251	170
291/251	270	Health Benefits - Function 251	180
291/251	280	Tuition Reimbursement - Function 251	190
291/251	290	Other Employee Benefits - Function 251	200
	-	Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 252	
291/252	210	Group Insurance - Function 252	210
291/252	220	Social Security Contributions - Function 252	220
291/252	232	T.P.A.F. Contributions - ERIP - Function 252	230
291/252	241	Other Retirement Contributions - Regular - Function 252	240
291/252	242	Other Retirement Contributions - ERIP - Function 252	250
291/252	250	Unemployment Compensation - Function 252	260

1	2	3	4
			FY 2009-10
			Total
Function	Object	Description	Expenditures
291/252	260	Workmen's Compensation - Function 252	270
291/252	270	Health Benefits - Function 252	280
291/252	280	Tuition Reimbursement - Function 252	290
291/252	290	Other Employee Benefits - Function 252	300
		Unallocated Employee Benefits: Except Functions 230, 251, & 252	
291	210	Group Insurance - except 230, 251, & 252	670
291	220	Social Security Contributions - except 230, 251, & 252	740
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, & 252	810
291	241	Other Retirement Contributions - Regular - except 230, 251, & 252	880
291	242	Other Retirement Contributions - ERIP - except 230, 251, & 252	950
291	250	Unemployment Compensation - except 230, 251, & 252	1,020
291	260	Workmen's Compensation - except 230, 251, & 252	1,090
291	270	Health Benefits - except 230, 251, & 252	1,160
291	280	Tuition Reimbursement - except 230, 251, & 252	1,230
291	290	Other Employee Benefits - except 230, 251, & 252	1,300
310	ALL	Food Services	55,000
		TPAF Pension/Social Security Contributions	350,000
100 thru 400	ALL	Total Capital Outlay	25,000
100 & 200	ALL	Total Special Schools	26,000
100	56X	Transfer of Funds to Charter Schools	10,000
		Total General Fund Expenditures	5,256,950
		Debt Service Fund - interest expense	11,000
		Capital Projects Fund - interest income	12,750

**STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
 DIVISION OF FINANCE - OFFICE OF FISCAL POLICY & PLANNING
 INDIRECT COST RATE CALCULATION FORM
 UNALLOCATED EMPLOYEE BENEFITS (UNALLOCATED BY PROGRAM/FUNCTION)
 FOR RATE YEAR 2011-12**

COUNTY : [ABC](#)

DISTRICT: [Anytown](#)

EMPLOYEE BENEFITS	Account No.	FY 2009-10 CAFR
Group Insurance	11/15-000-291-210	\$ 1,000
Social Security Contributions	11/15-000-291-220	1,100
T.P.A.F. Contributions - ERIP	11/15-000-291-232	1,200
Other Retirement Contributions - Regular	11/15-000-291-241	1,300
Other Retirement Contributions - ERIP	11/15-000-291-242	1,400
Unemployment Compensation	11/15-000-291-250	1,500
Workmen's Compensation	11/15-000-291-260	1,600
Health Benefits	11/15-000-291-270	1,700
Tuition Reimbursement	11/15-000-291-280	1,800
Other Employee Benefits (including payments for unused sick time)	11/15-000-291-290	1,900
TOTAL UNALLOCATED EMPLOYEE BENEFITS		<u>\$ 14,500</u>

Note: Districts may choose to allocate benefits to various function codes. If your district has reported allocated benefits in the CAFR, the preparer of the indirect cost application must include those costs on the data entry worksheet as a component of the total costs entered in cells E17 through E37.

State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Normal Terminal Leave Costs Including Paid Unused Sick Time
 For Rate Year 2011-12

COUNTY : ABC

DISTRICT: Anytown

Please check the appropriate box below:

The district did not incur normal terminal leave payments during the fiscal year.

The district incurred normal terminal leave payments as entered on the lines below.

X

1	2	3	4
			FY 2009-10
			Terminal
Function	Object	Description	Leave
		Instruction -Normal Terminal Leave Payments Except Sick Time (Do Not Include Terminal Leave Payments Related to a Mass Termination Offer):	
		Program	
100	ALL	Regular Programs	11
100	ALL	Special Education	12
100	ALL	Basic Skills/Remedial	13
100	ALL	Bilingual Education	14
100	ALL	Vocational Programs - Local	15
100	ALL	School-Sponsored Co-/Extra-curricular Activities (401)	16
100	ALL	School-Sponsored Athletics (402)	17
100/200	ALL	Other Instructional Programs(403-424)	18
330	ALL	Community Services Programs/Operations	19
		Undistributed Expenditure-Normal Term. Leave Except Sick Time (Do Not Include Terminal Leave Payments Related to a Mass Termination Offer):	
211	ALL	Attendance and Social Work Services	20
213	ALL	Health Services	21
216	ALL	Speech, OT, PT and Related Services	22
217	ALL	Other Support Services-Students-Extraordinary	23
218	ALL	Guidance Services	24
219	ALL	Child Study Teams	25
221	ALL	Improvement of Instruction Services	26
222	ALL	Educational Media/Library Services	27
223	ALL	Inst. Staff Trng. Services	28
240	ALL	Support Services - School Administration	29
26X	ALL	Oper. and Maint.of Plant Svc. (Custodians, Grounds, Security)	30
270	ALL	Student Transportation Services	31
		Unallocated EE Benefits Representing Payments of Unused Sick Time Pursuant to a Normal Retirement (11-000-291-290):	
291	290	Other Employee Benefits - <i>Except the portion of employee benefits representing payment of unused sick time pursuant to a normal retirement allocated to function codes 230, 251, & 252 (data entry form line numbers 82, 93, 104 respectively) which must be entered directly on the data entry worksheet for purposes of this calculation</i>	50

State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Form R-1 (Restricted)
 For Rate Year 2011-12
 Based on 2009-10 Actual Expenditures

COUNTY : ABC

DISTRICT: Anytown

R - 1

1	2	3	4	5	6	7
Function	Object	Description	Total Expenditures	Direct/ Disallowed Costs	Excluded Costs	Indirect Costs
		Instruction:				
100	ALL	Regular Programs	1,000,000	999,989		11
100	ALL	Special Education	200,000	199,988		12
100	ALL	Basic Skills/Remedial	12,000	11,987		13
100	ALL	Bilingual Education	6,000	5,986		14
100	ALL	Vocational Programs - Local	100	85		15
100	ALL	School-Sponsored Co-/Extra-curricular Activities (401)	14,000	13,984		16
100	ALL	School-Sponsored Athletics (402)	6,000	5,983		17
100/200	ALL	Other Instructional Programs (403-424)	900	882		18
330	ALL	Community Services Programs/Operations	1,000	981		19
		Subtotal	1,240,000	1,239,865		135
		Undistributed Expenditures:				
100	ALL	Instruction	1,900,000	1,900,000		
211	ALL	Attendance and Social Work Services	100	80		20
213	ALL	Health Services	43,000	42,979		21
216	ALL	Speech, OT, PT and Related Services	53,000	52,978		22
217	ALL	Other Support Services-Students-Extraordinary	100	77		23
218	ALL	Guidance Services	21,000	20,976		24
219	ALL	Child Study Teams	124,000	123,975		25
221	ALL	Improvement of Instruction Services	2,000	1,974		26
222	ALL	Educational Media/Library Services	70,000	69,973		27
223	ALL	Inst. Staff Trng. Services	100	72		28
230	-	Support Services - Gen. Admin.:				
230	100	Salaries-Superintendent & Staff	98,000	98,000		
230	100	Salaries-BOE & Staff	100	100		
230	108/331	Legal Services (In-house and purchased legal services)	1,000	1,000		
230	332/333	Audit Fees (Annual and Expenditure & Internal Control)	100			100
230	334/339	Other Professional Services (Including A&E)	5,000	5,000		
230	340	Purchased Technical Services	200	200		
230	530	Communications/Telephone-except Sup. & Sup. Staff	25,000			25,000
230	530	Communications/Telephone-Sup. & Sup. Staff	250	250		
230	585	Board of Education - Other Purchased Services	100	100		
230	590	Other Purchased Services (400-500 Series other than 530 & 585)	1,000	1,000		
230	610	General Supplies	4,000	4,000		
230	630	BOE In-house Training/Meeting Supplies	1,500	1,500		
230	820	Judgments Against the School District	100		100	
230	890	Miscellaneous Expenditures	6,000	6,000		
230	895	BOE Membership Dues and Fees	1,000	1,000		
240	ALL	Support Services - School Administration	34,000	33,971		29
251	-	Central Services				
251	100	Salaries	200,000			200,000
251	330	Other Purchased Professional Services	50,000	5,000		45,000
251	340	Purchased Technical Services	10,000			10,000
251	592	Misc. Purchased Services	22,000			22,000
251	594	Sale/Leaseback Payments	12,000	12,000		
251	600	Supplies and Materials	5,000			5,000
251	831	Interest on Current Loans	6,000		6,000	
251	832	Interest on Lease Purchase Agreements	2,000	250	1,750	
251	836	Interest on Bond Anticipation Notes (BANs)	1,000		1,000	

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
251	890	Miscellaneous Expenditures	100			100
252	-	Admin. Info. Technology				
252	100	Salaries	120,000			120,000
252	330	Purchased Professional Services	1,000			1,000
252	340	Purchased Technical Services	2,000			2,000
252	500	Other Purchased Services (400-500 Series)	3,000			3,000
252	600	Supplies and Materials	7,000			7,000
252	800	Other Objects	1,700			1,700
26X	ALL	Oper. and Maint. of Plant Svcs. (Custd. , Grounds, Sec.)	303,000	302,970		30
270	ALL	Student Transportation Services	400,000	399,969		31
291	-	Employee Benefits Function Code 230:				
291	210	Group Insurance - Function 230	10	10		
291	220	Social Security Contributions - Function 230	20	20		
291	232	T.P.A.F. Contributions - ERIP - Function 230	30	30		
291	241	Other Retirement Contributions - Regular - Function 230	40	40		
291	242	Other Retirement Contributions - ERIP - Function 230	50	50		
291	250	Unemployment Compensation - Function 230	60	60		
291	260	Workmen's Compensation - Function 230	70	70		
291	270	Health Benefits - Function 230	80	80		
291	280	Tuition Reimbursement - Function 230	90	90		
291	290	Other Employee Benefits - Function 230	100	100		
291	-	Employee Benefits Function Code 251:				
291	210	Group Insurance - Function 251	110			110
291	220	Social Security Contributions - Function 251	120			120
291	232	T.P.A.F. Contributions - ERIP - Function 251	130	130		
291	241	Other Retirement Contributions - Regular - Function 251	140			140
291	242	Other Retirement Contributions - ERIP - Function 251	150	150		
291	250	Unemployment Compensation - Function 251	160			160
291	260	Workmen's Compensation - Function 251	170			170
291	270	Health Benefits - Function 251	180			180
291	280	Tuition Reimbursement - Function 251	190			190
291	290	Other Employee Benefits - Function 251	200			200
291	-	Employee Benefits Function Code 252:				
291	210	Group Insurance - Function 252	210			210
291	220	Social Security Contributions - Function 252	220			220
291	232	T.P.A.F. Contributions - ERIP - Function 252	230	230		
291	241	Other Retirement Contributions - Regular - Function 252	240			240
291	242	Other Retirement Contributions - ERIP - Function 252	250	250		
291	250	Unemployment Compensation - Function 252	260			260
291	260	Workmen's Compensation - Function 252	270			270
291	270	Health Benefits - Function 252	280			280
291	280	Tuition Reimbursement - Function 252	290			290
291	290	Other Employee Benefits - Function 252	300			300
291	-	Employee Benefits Except Function Codes 230, 251, & 252:				
291	210	Group Insurance - except 230, 251, & 252	670	670		
291	220	Social Security Contributions - except 230, 251, & 252	740	740		
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, & 252	810	810		
291	241	Other Retirement Contributions - Regular - except 230, 251, & 252	880			880
291	242	Other Retirement Contributions - ERIP - except 230, 251, & 252	950	950		
291	250	Unemployment Compensation - except 230, 251, & 252	1,020	1,020		
291	260	Workmen's Compensation - except 230, 251, & 252	1,090	1,090		
291	270	Health Benefits - except 230, 251, & 252	1,160	1,160		
291	280	Tuition Reimbursement - except 230, 251, & 252	1,230	1,230		
291	290	Other Employee Benefits - except 230, 251 & 252	1,300	1,250		50
310	ALL	Food Services	55,000	55,000		
		TPAF Pension/Social Security Contributions	350,000		350,000	
100 thru 400	ALL	Total Capital Outlay	25,000		25,000	

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
100 & 200	ALL	Total Special Schools	26,000	26,000		
100	56X	Transfer of Funds to Charter Schools	10,000		10,000	
		Total General Fund Expenditures	5,256,950	4,416,489	393,850	446,611
		Debt Service Fund - interest expense	11,000		11,000	
		Grand Total	5,267,950	4,416,489	404,850	446,611

See CFC - Restricted for Indirect Cost Rate

State of New Jersey - Department of Education
Division of Finance - Office of Fiscal Policy and Planning
Indirect Cost Forms
Form U-1 (Unrestricted)
For Rate Year 2011-12
Based on 2009-10 Actual Expenditures

COUNTY : ABC

DISTRICT: Anytown

U - 1

1	2	3	4	5	6	7
Function	Object	Description	Total Expenditures	Direct/ Disallowed Costs	Excluded Costs	Indirect Costs
		Instruction:				
100	ALL	Regular Programs	1,000,000	999,989		11
100	ALL	Special Education	200,000	199,988		12
100	ALL	Basic Skills/Remedial	12,000	11,987		13
100	ALL	Bilingual Education	6,000	5,986		14
100	ALL	Vocational Programs - Local	100	85		15
100	ALL	School-Sponsored Co-/Extra-curricular Activities	14,000	13,984		16
100	ALL	School-Sponsored Athletics	6,000	5,983		17
100/200	ALL	Other Instructional Programs (4XX)	900	882		18
330	ALL	Community Services Programs/Operations	1,000	981		19
		Subtotal	1,240,000	1,239,865		135
		Undistributed Expenditures:				
100	ALL	Instruction	1,900,000	1,900,000		
211	ALL	Attendance and Social Work Services	100	80		20
213	ALL	Health Services	43,000	42,979		21
216	ALL	Speech, OT, PT. and Related Services	53,000	52,978		22
217	ALL	Other Support Services-Students-Extraordinary	100	77		23
218	ALL	Guidance Services	21,000	20,976		24
219	ALL	Child Study Teams	124,000	123,975		25
221	ALL	Improvement of Instruction Services	2,000	1,974		26
222	ALL	Educational Media/Library Services	70,000	69,973		27
223	ALL	Inst. Staff Trng. Services	100	72		28
230	-	Support Services - General Administration:				
230	100	Salaries-Superintendent & Staff	98,000			98,000
230	100	Salaries-BOE & Staff	100	100		
230	108/331	Legal Services (In-house and purchased legal services)	1,000			1,000
230	332/333	Audit Fees (Annual and Expenditure & Internal Control)	100			100
230	334/339	Other Professional Services (Including A&E)	5,000			5,000
230	340	Purchased Technical Services	200			200
230	530	Communications/Telephone	25,250			25,250
230	585	Board of Education - Other Purchased Services	100	100		
230	590	Other Purchased Services (400-500 series other than 530 & 585)	1,000			1,000
230	610	General Supplies	4,000			4,000
230	630	BOE In-house Training/Meeting Supplies	1,500	1,500		
230	820	Judgments Against the School District	100		100	
230	890	Miscellaneous Expenditures	6,000			6,000
230	895	BOE Membership Dues and Fees	1,000	1,000		
240	ALL	Support Services - School Administration	34,000	33,971		29
251	-	Central Services				
251	100	Salaries	200,000			200,000
251	330	Other Purchased Professional Services	50,000	5,000		45,000
251	340	Purchased Technical Services	10,000			10,000
251	592	Misc. Purchased Services	22,000			22,000
251	594	Sale/Leaseback Payments	12,000	12,000		
251	600	Supplies and Materials	5,000			5,000
251	831	Interest on Current Loans	6,000		6,000	
251	832	Interest on Lease Purchase Agreements	2,000	250	1,750	
251	836	Interest on Bond Anticipation Notes (BANs)	1,000		1,000	
251	890	Miscellaneous Expenditures	100			100
252	-	Admin. Info. Technology:				
252	100	Salaries	120,000			120,000

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
252	330	Purchased Professional Services	1,000			1,000
252	340	Purchased Technical Services	2,000			2,000
252	500	Other Purchased Services (400-500 Series)	3,000			3,000
252	600	Supplies and Materials	7,000			7,000
252	800	Other Objects	1,700			1,700
26X	ALL	Oper. and Maint. of Plant Svcs. (Custd., Grounds, Security)	303,000			303,000
270	ALL	Student Transportation Services	400,000	399,969		31
291	-	Employee Benefits Function Code 230:				
291	210	Group Insurance - Function 230	10			10
291	220	Social Security Contributions - Function 230	20			20
291	232	T.P.A.F. Contributions - ERIP - Function 230	30	30		
291	241	Other Retirement Contributions - Regular - Function 230	40			40
291	242	Other Retirement Contributions - ERIP - Function 230	50	50		
291	250	Unemployment Compensation - Function 230	60			60
291	260	Workmen's Compensation - Function 230	70			70
291	270	Health Benefits - Function 230	80			80
291	280	Tuition Reimbursement - Function 230	90			90
291	290	Other Employee Benefits - Function 230	100			100
291	-	Employee Benefits Function Code 251:				
291	210	Group Insurance - Function 251	110			110
291	220	Social Security Contributions - Function 251	120			120
291	232	T.P.A.F. Contributions - ERIP - Function 251	130	130		
291	241	Other Retirement Contributions - Regular - Function 251	140			140
291	242	Other Retirement Contributions - ERIP - Function 251	150	150		
291	250	Unemployment Compensation - Function 251	160			160
291	260	Workmen's Compensation - Function 251	170			170
291	270	Health Benefits - Function 251	180			180
291	280	Tuition Reimbursement - Function 251	190			190
291	290	Other Employee Benefits - Function 251	200			200
291	-	Employee Benefits Function Code 252:				
291	210	Group Insurance - Function 252	210			210
291	220	Social Security Contributions - Function 252	220			220
291	232	T.P.A.F. Contributions - ERIP - Function 252	230	230		
291	241	Other Retirement Contributions - Regular - Function 252	240			240
291	242	Other Retirement Contributions - ERIP - Function 252	250	250		
291	250	Unemployment Compensation - Function 252	260			260
291	260	Workmen's Compensation - Function 252	270			270
291	270	Health Benefits - Function 252	280			280
291	280	Tuition Reimbursement - Function 252	290			290
291	290	Other Employee Benefits - Function 252	300			300
291	-	Employee Benefits Except Function Codes 230, 251, & 252:				
291	210	Group Insurance - except 230, 251, & 252	670	670		
291	220	Social Security Contributions - except 230, 251, & 252	740	740		
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, & 252	810	810		
291	241	Other Retirement Contributions - Regular - except 230, 251, & 252	880			880
291	242	Other Retirement Contributions - ERIP - except 230, 251, & 252	950	950		
291	250	Unemployment Compensation - except 230, 251, & 252	1,020	1,020		
291	260	Workmen's Compensation - except 230, 251, & 252	1,090	1,090		
291	270	Health Benefits - except 230, 251, & 252	1,160	1,160		
291	280	Tuition Reimbursement - except 230, 251, & 252	1,230	1,230		
291	290	Other Employee Benefits - except 230, 251, & 252	1,300	1,250		50
310	ALL	Food Services	55,000	55,000		
		TPAF Pension/Social Security Contributions	350,000		350,000	
100 thru 400	ALL	Total Capital Outlay	25,000		25,000	
100 & 200	ALL	Total Special Schools	26,000	26,000		
100	56X	Transfer of Funds to Charter Schools	10,000		10,000	
		Total General Fund Expenditures	5,256,950	3,997,599	393,850	865,501
		Debt Service Fund - interest expense	11,000		11,000	

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
		Grand Total	5,267,950	3,997,599	404,850	865,501

See CFC - Unrestricted for Indirect Cost Rate

**State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Carry-Forward Computation - Restricted
 For Rate Year 2011-12**

COUNTY : ABC

DISTRICT: Anytown

<u>Initial Year</u>		<u>Subsequent Year</u>	
<u>Reconciliation to Actual</u>		<u>Adjustment To Estimated</u>	
1	2	3	4
<u>Application Rate Year 2009-10</u>		<u>Application Rate Year 2011-12</u>	
Estimated rate for application rate year 2009-10 is based on the 2007-08 actual expenditures and now that actual 2009-10 expenditures are known, must be reconciled with actual expenditures for 2009-10 to determine the adjustment for the difference in estimated vs actual expenditures for 2009-10		Estimated Rate for application rate year 2011-12 is based on 2009-10 actual expenditures and serves as a source of information for the 2009-10 reconciliation between the estimated and actual rates. The est/actual adjustment is recorded as an adjustment to the 2011-12 estimated rate as computed in (C) below.	

(a) **Calculation of Estimated Fixed Rate as Negotiated**

Computed Est. Fixed Rate (B)/(A) 2.60% (C) 17.20% (C)

Total Direct/Disallowed Costs (Est. Costs) \$6,000,000 (A) \$4,416,489 (A)

Indirect Cost Pool:

Indirect costs (Est. Indirect Costs)	\$155,600	\$446,611	
Fixed-Carry Forward (FCF) from (c) below	N/A	\$331,782	
FCF from UCFC -Restricted Form	N/A	(\$20,881)	
Total Pool	\$155,600 (B)	\$757,512 (B)	

Actual Costs Negotiated for 2009-10 per the 2011-12 Application Forms:

(b) Actual Direct/Disallowed Costs \$4,416,489 (D)

Actual Indirect Costs \$446,611 (E)

(c) **Carry-Forward (Adjustment) Computation:**

Actual costs at estimated rate:
 Estimated Fixed Rate x Actual Direct/Disallowed Costs:
 Indirect Costs Eligible for Recovery(C*D):
 Application Rate Year 2009-10 \$114,829 (F)

Estimated Indirect Costs for Adjustment Year per Current Year Application:
 Application Rate Year 2009-10 \$446,611 (G)

**Under or (Over) Recovery (G-F),
 Carry-Forward to Subsequent Year** \$331,782

State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Carry-Forward Computation - Unrestricted
 FY 2011-12

COUNTY : ABC

DISTRICT: Anytown

<u>Initial Year</u>		<u>Subsequent Year</u>	
<u>Reconciliation to Actual</u>		<u>Adjustment to Estimated</u>	
1	2	3	4
<u>Application Rate Year 2009-10</u>		<u>Application Rate Year 2011-12</u>	
Estimated rate for application rate year 2009-10 is based on the 2007-08 actual expenditures and now that actual 2009-10 expenditures are known, must be reconciled with actual expenditures for 2009-10 to determine the adjustment for the difference in estimated vs actual expenditures for 2009-10		Estimated Rate for application rate year 2011-12 is based on 2009-10 actual expenditures and serves as a source of information for the 2009-10 reconciliation between the estimated and actual rates. The est/actual adjustment is recorded as an adjustment to the 2011-12 estimated rate in (C) below.	

(a) **Calculation of Estimated Fixed Rate as Negotiated**

Computed Est. Fixed Rate (B)/(A)	24.70% (C)	17.80% (C)
Total Direct/Disallowed Costs (Est. Costs)	\$4,000,000 (A)	\$3,997,599 (A)
Indirect Cost Pool:		
Indirect costs (Est. Costs)	\$987,000	\$865,501
Fixed-Carry Forward (FCF) from (c) below	N/A	(\$121,906)
FCF from UCFC-Unrestricted Form	N/A	(\$32,498)
Total Pool	\$987,000 (B)	\$711,097 (B)

Actual Costs Negotiated for 2009-10 per the 2011-12 Application Forms:

(b)

Actual Direct/Disallowed Costs	\$3,997,599 (D)
Actual Indirect Costs	\$865,501 (E)

(c) **Carry-Forward (Adjustment) Computation:**

Actual costs at estimated rate:

Estimated Fixed Rate x Actual Direct/Disallowed Costs:	
Indirect Eligible for Recovery(C*D):	
Application Rate Year 2009-10	\$987,407 (F)

Estimated Indirect Costs for Adjustment Year per Current Year Application:

Application Rate Year 2009-10	\$865,501 (G)
-------------------------------	---------------

**Under or (Over) Recovery (G-F),
 Carry-Forward to Subsequent Year**

(\$121,906)

*For Use Only By Districts That Must Reconcile An Indirect Cost Rate
For a Prior Period Not Previously Reconciled*

State of New Jersey - Department of Education
Division of Finance - Office of Fiscal Policy and Planning

Indirect Cost Forms

Data Entry

For Indirect Cost Original Application Year 2xxx-xx

COUNTY : [ABC](#)

DISTRICT: [Anytown](#)

1	2	3	4
			Total
			2xxx-xx
Function	Object	Description	Expenditures
			Actual
		Instruction:	
		Program	
100	ALL	Regular Programs	1,000
100	ALL	Special Education	2,000
100	ALL	Basic Skills/Remedial	3,000
100	ALL	Bilingual Education	4,000
100	ALL	Vocational Programs - Local	5,000
100	ALL	School-Sponsored Co-/Extra-curricular Activities	6,000
100	ALL	School-Sponsored Athletics	7,000
100/200	ALL	Other Instructional Programs(4XX)	8,000
330	ALL	Community Services Programs/Operations	9,000
		Subtotal	45,000
		Undistributed (program code 000) Expenditures:	
100	ALL	Instruction	10,000
211	ALL	Attendance and Social Work Services	11,000
213	ALL	Health Services	12,000
216	ALL	Speech, OT, PT and Related Services	13,000
217	ALL	Other Support Services-Students-Extraordinary	14,000
218	ALL	Guidance Services	15,000
219	ALL	Child Study Teams	16,000
221	ALL	Improvement of Instruction Services/Inst. Staff	17,000
222	ALL	Educational Media Services/Library	18,000
223	ALL	Inst. Staff Trng. Services	19,000
230	100	Salaries-Superintendent & Staff	20,000
230	100	Salaries-BOE & Staff	21,000
230	108/331	Legal Services	22,000
230	332/333	Audit Fees	23,000
230	334/339	Other Purchased Professional Services	24,000
230	340	Purchased Technical Services	25,000
230	530	Communications/Telephone- except for Board Members, Superintendent & Superintendent's Staff (entered below)	26,000
230	530	Communications/Telephone-Board Members	27,000
230	530	Communications/Telephone-Superintendent. & Superintendent's. Staff	28,000
230	585	Board of Education - Other Purchased Services	29,000
230	590	Other Purch. Services	30,000
230	600	Supplies and Materials	31,000
230	610	General Supplies	32,000
230	630	BOE In-house Training/Meeting Supplies	33,000
230	820	Judgments Against the School District	34,000
230	890	Miscellaneous Expenditures	35,000
230	895	BOE Membership Dues and Fees	36,000
240	ALL	Support Services - School Administration	37,000
251	100	Salaries	38,000
251	330	Other Purchased Professional Services	40,000
251	340	Purchased Technical Services	41,000
251	592	Misc. Purchased Services (400-500 series)	42,000

1	2	3	4
			Total
			2xxx-xx
Function	Object	Description	Expenditures
			Actual
251	594	Sale/Leaseback Payments	43,000
251	600	Supplies and Materials	44,000
251	831	Interest on Current Loans	45,000
251	832	Interest on Lease Purchase Agreements	46,000
251	836	Interest on Bond Anticipation Notes (BANs)	47,000
251	890	Miscellaneous Expenditures	48,000
252	100	Salaries	49,000
252	330	Purchased Professional Services	50,000
252	340	Purchased Technical Services	51,000
252	500	Other Purchased Services (400-500 series)	52,000
252	600	Supplies and Materials	53,000
252	800	Other Objects	54,000
26X	ALL	Operation and Maintenance of Plant Services	55,000
270	ALL	Student Transportation Services	56,000
290	100	Salaries	0
290	330	Purchased Professional Services	0
290	340	Purchased Technical Services	0
290	500	Misc. Purchased Services (400-500 series)	0
290	592	Misc. Purchased Services	0
290	594	Sale/Leaseback Payments	0
290	600	Supplies and Materials	0
290	800	Miscellaneous Expenditures	0
290	831	Interest on Current Loans	0
290	832	Interest on Lease Purchase Agreements	0
290	890	Miscellaneous Expenditures	0
		Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 230	
291/230	210	Group Insurance - Function 230	6,100
291/230	220	Social Security Contributions - Function 230	6,200
291/230	232	T.P.A.F. Contributions - ERIP - Function 230	6,300
291/230	241	Other Retirement Contributions - Regular - Function 230	6,400
291/230	242	Other Retirement Contributions - ERIP - Function 230	6,500
291/230	250	Unemployment Compensation - Function 230	6,600
291/230	260	Workmen's Compensation - Function 230	6,700
291/230	270	Health Benefits - Function 230	6,800
291/230	280	Tuition Reimbursement - Function 230	6,900
291/230	290	Other Employee Benefits - Function 230	7,000
	-	Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 251	
291/251	210	Group Insurance - Function 251	7,100
291/251	220	Social Security Contributions - Function 251	7,200
291/251	232	T.P.A.F. Contributions - ERIP - Function 251	7,300
291/251	241	Other Retirement Contributions - Regular - Function 251	7,400
291/251	242	Other Retirement Contributions - ERIP - Function 251	7,500
291/251	250	Unemployment Compensation - Function 251	7,600
291/251	260	Workmen's Compensation - Function 251	7,700
291/251	270	Health Benefits - Function 251	7,800
291/251	280	Tuition Reimbursement - Function 251	7,900
291/251	290	Other Employee Benefits - Function 251	8,000
	-	Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 252	
291/252	210	Group Insurance - Function 252	8,100
291/252	220	Social Security Contributions - Function 252	8,200
291/252	232	T.P.A.F. Contributions - ERIP - Function 252	8,300
291/252	241	Other Retirement Contributions - Regular - Function 252	8,400
291/252	242	Other Retirement Contributions - ERIP - Function 252	8,500
291/252	250	Unemployment Compensation - Function 252	8,600
291/252	260	Workmen's Compensation - Function 252	8,700
291/252	270	Health Benefits - Function 252	8,800

1	2	3	4
			Total
			2xxx-xx
Function	Object	Description	Expenditures
			Actual
291/252	280	Tuition Reimbursement - Function 252	8,900
291/252	290	Other Employee Benefits - Function 252	9,000
		Unallocated (program code 000 and function code 291) Employee Benefits: Allocated to Function code 290	
291/290	210	Group Insurance - Function 290	9,100
291/290	220	Social Security Contributions - Function 290	9,200
291/290	232	T.P.A.F. Contributions - ERIP - Function 290	9,300
291/290	241	Other Retirement Contributions - Regular - Function 290	9,400
291/290	242	Other Retirement Contributions - ERIP - Function 290	9,500
291/290	250	Unemployment Compensation - Function 290	9,600
291/290	260	Workmen's Compensation - Function 290	9,700
291/290	270	Health Benefits - Function 290	9,800
291/290	280	Tuition Reimbursement - Function 290	9,900
291/290	290	Other Employee Benefits - Function 290	1,000
		Unallocated Employee Benefits: Except Functions 230, 251, 252 & 290	
291	210	Group Insurance - except 230, 251, 252, & 290	10,100
291	220	Social Security Contributions - except 230, 251, 252, & 290	10,200
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, 252, & 290	10,300
291	241	Other Retirement Contributions - Regular - except 230, 251, 252, & 290	10,400
291	242	Other Retirement Contributions - ERIP - except 230, 251, 252, & 290	10,500
291	250	Unemployment Compensation - except 230, 251, 252, & 290	10,600
291	260	Workmen's Compensation - except 230, 251, 252, & 290	10,700
291	270	Health Benefits - except 230, 251, 252, & 290	10,800
291	280	Tuition Reimbursement - except 230, 251, 252, & 290	10,900
291	290	Other Employee Benefits - except 230, 251, 252, & 290	20,000
310	ALL	Food Services	111
		TPAF Pension/Social Security Contributions	112
100 thru 400	ALL	Total Capital Outlay	113
100 & 200	ALL	Total Special Schools	114
100	56X	Transfer of Funds to Charter Schools	115
		Total General Fund Expenditures	1,985,065
		Debt Service Fund - interest expense	116
		Capital Projects Fund - interest income	117

*For Use Only By Districts That Must Reconcile An Indirect Cost Rate
For a Prior Period Not Previously Reconciled*

**STATE OF NEW JERSEY - DEPARTMENT OF EDUCATION
DIVISION OF FINANCE - OFFICE OF FISCAL POLICY & PLANNING
INDIRECT COST RATE CALCULATION FORM
UNALLOCATED EMPLOYEE BENEFITS (UNALLOCATED BY PROGRAM/FUNCTION)**

COUNTY : [ABC](#)

DISTRICT: [Anytown](#)

EMPLOYEE BENEFITS	Account No.	FY 2xxx-xx CAFR
Group Insurance	11/15-000-291-210	\$ 40,500
Social Security Contributions	11/15-000-291-220	41,000
T.P.A.F. Contributions - ERIP	11/15-000-291-232	41,500
Other Retirement Contributions - Regular	11/15-000-291-241	42,000
Other Retirement Contributions - ERIP	11/15-000-291-242	42,500
Unemployment Compensation	11/15-000-291-250	43,000
Workmen's Compensation	11/15-000-291-260	43,500
Health Benefits	11/15-000-291-270	44,000
Tuition Reimbursement	11/15-000-291-280	44,500
Other Employee Benefits (including payments for unused sick time)	11/15-000-291-290	45,000
TOTAL UNALLOCATED EMPLOYEE BENEFITS		\$ 427,500

**For Use Only By Districts That Must Reconcile An Indirect Cost Rate
For a Prior Period Not Previously Reconciled**

**State of New Jersey - Department of Education
Division of Finance - Office of Fiscal Policy and Planning
Indirect Cost Forms
Normal Terminal Leave Costs Including Paid Unused Sick Time**

COUNTY : [ABC](#)

DISTRICT: [Anytown](#)

Please check the appropriate box below:

The district did not incur normal terminal leave payments during the fiscal year.

The district incurred normal terminal leave payments as entered on the lines below.

X

1	2	3	4
			2xxx-xx
			Terminal
Function	Object	Description	Leave
Instruction -Normal Terminal Leave Payments Except Sick Time:			
Program			
100	ALL	Regular Programs	1
100	ALL	Special Education	2
100	ALL	Basic Skills/Remedial	3
100	ALL	Bilingual Education	4
100	ALL	Vocational Programs - Local	5
100	ALL	School-Sponsored Co-/Extra-curricular Activities	6
100	ALL	School-Sponsored Athletics	7
100/200	ALL	Other Instructional Programs(4XX)	8
330	ALL	Community Services Programs/Operations	9
Undistributed Expenditure-Normal Term. Leave Except Sick Time:			
211	ALL	Attendance and Social Work Services	10
213	ALL	Health Services	11
216	ALL	Speech, OT, PT, and Related Services	12
217	ALL	Other Support Services-Students-Extraordinary	13
218	ALL	Guidance Services	14
219	ALL	Child Study Teams	15
221	ALL	Improvement of Instruction Services/Inst. Staff	16
222	ALL	Educational Media Services/Library	17
223	ALL	Inst. Staff Trng. Services	18
240	ALL	Support Services - School Administration	19
26X	ALL	Operation and Maintenance of Plant Services	20
270	ALL	Student Transportation Services	21

		Unallocated EE Benefits Representing Payments of Unused Sick Time Pursuant to Normal Retirement (11-000-291-290):	
291	290	Other Employee Benefits - <i>Except the portion of employee benefits representing payment of unused sick time pursuant to normal retirement allocated to function codes 230 , 251, 252 & 290 (line numbers 97, 108, 119 and 130 respectively) on the data entry worksheet for purposes of this calculation</i>	22

*For Use Only By Districts That Must Reconcile An Indirect Cost Rate
For a Prior Period Not Previously Reconciled*

**Division of Finance - Office of Fiscal Policy and Planning
Indirect Cost Forms
Carry-Forward Computation - Restricted**

COUNTY : ABC

District: Anytown

Identify the Reconciliation Period Below:

Enter the Original Indirect Cost Application Year 2xxx-xx

Reconciliation to Actual

(a) **Compute the Estimated Fixed Rate as Negotiated for the Original Indirect Cost Application Year :**

(B)/(A) - Computed as follows 2.80% (C)

Total Direct/Disallowed Costs \$ 1,800,000 (A)

Indirect Cost Pool Based on Estimated Expenditures:

Indirect Costs \$ 50,000

Total Pool \$ 50,000 (B)

(b) **Document the Actual Costs for the Original Indirect Cost Application Year :**

Actual Direct/Disallowed Costs, from form UCFC-R1 \$ 1,039,971 (D)

Actual Indirect Cost Pool:

Indirect Costs from form UCFC-R1 \$ 818,753

Total Pool \$ 818,753 (E)

(c) **Indirect Costs Carry-Forward Computation:**

Estimated Fixed Rate per Original Approved Application x Actual Direct/Disallowed Costs:

Indirect Costs Eligible for Recovery(C*D): \$ 29,119 (F)

Compared With:

Estimated Indirect Costs per Original Approved Application \$ 50,000 (G)

**Under or (Over) Recovery (F-G),
Carry-Forward to Subsequent Year \$ (20,881)**

State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Form UCFC-R1 (Restricted)

COUNTY : ABC

DISTRICT: Anytown

UCFC-R1

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
		Instruction:				
100	ALL	Regular Programs	1,000	999		1
100	ALL	Special Education	2,000	1,998		2
100	ALL	Basic Skills/Remedial	3,000	2,997		3
100	ALL	Bilingual Education	4,000	3,996		4
100	ALL	Vocational Programs - Local	5,000	4,995		5
100	ALL	School-Sponsored Co-/Extra-curricular Activities	6,000	5,994		6
100	ALL	School-Sponsored Athletics	7,000	6,993		7
100/200	ALL	Other Instructional Programs(4XX)	8,000	7,992		8
330	ALL	Community Services Programs/Operations	9,000	8,991		9
		Subtotal	45,000	44,955		45
		Undistributed Expenditures:				
100	ALL	Instruction	10,000	10,000		
211	ALL	Attendance and Social Work Services	11,000	10,990		10
213	ALL	Health Services	12,000	11,989		11
216	ALL	Speech, OT, PT and Related Services	13,000	12,988		12
217	ALL	Other Support Services-Students-Extraordinary	14,000	13,987		13
218	ALL	Guidance Services	15,000	14,986		14
219	ALL	Child Study Teams	16,000	15,985		15
221	ALL	Improvement of Instruction Services	17,000	16,984		16
222	ALL	Educational Media Services/Library	18,000	17,983		17
223	ALL	Inst. Staff Trng. Services	19,000	18,982		18
230	-	Support Services - General Administration:				
230	100	Salaries-Superintendent & Staff	20,000	20,000		
230	100	Salaries-BOE & Staff	21,000	21,000		
230	108/331	Legal Services	22,000	22,000		
230	332/333	Audit Fees	23,000			23,000
230	334/339	Other Purchased Professional Services	24,000	24,000		
230	340	Purchased Technical Services	25,000	25,000		
230	530	Communications/Telephone-except Board Members, Sup. & Sup. Staff	26,000			26,000
230	530	Communications/Telephone-Board Members	27,000	27,000		
230	530	Communications/Telephone-Sup. & Sup. Staff	28,000	28,000		
230	585	Board of Education - Other Purchased Services	29,000	29,000		
230	590	Other Purch. Services	30,000	30,000		
230	600	Supplies and Materials	31,000	31,000		
230	610	General Supplies	32,000	32,000		
230	630	BOE In-house Training/Meeting Supplies	33,000	33,000		
230	820	Judgments Against the School District	34,000		34,000	
230	890	Miscellaneous Expenditures	35,000	35,000		
230	895	BOE Membership Dues and Fees	36,000	36,000		
240	ALL	Support Services - School Administration	37,000	36,981		19
251	-	Central Services				
251	100	Salaries	38,000			38,000
251	330	Other Purchased Professional Services	40,000			40,000
251	340	Purchased Technical Services	41,000			41,000
251	592	Misc. Purchased Services	42,000			42,000
251	594	Sale/Leaseback Payments	43,000	43,000		

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
251	600	Supplies and Materials	44,000			44,000
251	831	Interest on Current Loans	45,000		45,000	
251	832	Interest on Lease Purchase Agreements	46,000	45,999	1	
251	836	Interest on Bond Anticipation Notes (BANs)	47,000		47,000	
251	890	Miscellaneous Expenditures	48,000			48,000
252	-	Admin. Info. Technology				
252	100	Salaries	49,000			49,000
252	330	Purchased Professional Services	50,000			50,000
252	340	Purchased Technical Services	51,000			51,000
252	500	Other Purchased Services (400-500 Series)	52,000			52,000
252	600	Supplies and Materials	53,000			53,000
252	800	Other Objects	54,000			54,000
26X	ALL	Operation and Maintenance of Plant Services	55,000	54,980		20
270	ALL	Student Transportation Services	56,000	55,979		21
290	-	Other Support Services:				
290	100	Salaries	-			-
290	330	Purchased Professional Services	-			-
290	340	Purchased Technical Services	-			-
290	592	Misc. Purchased Services	-			-
290	594	Sale/Leaseback Payments	-	-		-
290	600	Supplies and Materials	-			-
290	831	Interest on Current Loans	-		-	-
290	832	Interest on Lease Purchase Agreements	-	-	-	-
290	890	Miscellaneous Expenditures	-			-
291	-	Employee Benefits Function Code 230:				
291	210	Group Insurance - Function 230	6,100	6,100		
291	220	Social Security Contributions - Function 230	6,200	6,200		
291	232	T.P.A.F. Contributions - ERIP - Function 230	6,300	6,300		
291	241	Other Retirement Contributions - Regular - Function 230	6,400	6,400		
291	242	Other Retirement Contributions - ERIP - Function 230	6,500	6,500		
291	250	Unemployment Compensation - Function 230	6,600	6,600		
291	260	Workmen's Compensation - Function 230	6,700	6,700		
291	270	Health Benefits - Function 230	6,800	6,800		
291	280	Tuition Reimbursement - Function 230	6,900	6,900		
291	290	Other Employee Benefits - Function 230	7,000	7,000		
291	-	Employee Benefits Function Code 251:				
291	210	Group Insurance - Function 251	7,100			7,100
291	220	Social Security Contributions - Function 251	7,200			7,200
291	232	T.P.A.F. Contributions - ERIP - Function 251	7,300	7,300		
291	241	Other Retirement Contributions - Regular - Function 251	7,400			7,400
291	242	Other Retirement Contributions - ERIP - Function 251	7,500	7,500		
291	250	Unemployment Compensation - Function 251	7,600			7,600
291	260	Workmen's Compensation - Function 251	7,700			7,700
291	270	Health Benefits - Function 251	7,800			7,800
291	280	Tuition Reimbursement - Function 251	7,900			7,900
291	290	Other Employee Benefits - Function 251	8,000			8,000
291	-	Employee Benefits Function Code 252:				
291	210	Group Insurance - Function 252	8,100			8,100
291	220	Social Security Contributions - Function 252	8,200			8,200
291	232	T.P.A.F. Contributions - ERIP - Function 252	8,300	8,300		
291	241	Other Retirement Contributions - Regular - Function 252	8,400			8,400

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
291	242	Other Retirement Contributions - ERIP - Function 252	8,500	8,500		
291	250	Unemployment Compensation - Function 252	8,600			8,600
291	260	Workmen's Compensation - Function 252	8,700			8,700
291	270	Health Benefits - Function 252	8,800			8,800
291	280	Tuition Reimbursement - Function 252	8,900			8,900
291	290	Other Employee Benefits - Function 252	9,000			9,000
291	-	Employee Benefits Function Code 290:				
291	210	Group Insurance - Function 290	9,100			9,100
291	220	Social Security Contributions - Function 290	9,200			9,200
291	232	T.P.A.F. Contributions - ERIP - Function 290	9,300	9,300		
291	241	Other Retirement Contributions - Regular - Function 290	9,400			9,400
291	242	Other Retirement Contributions - ERIP - Function 290	9,500	9,500		
291	250	Unemployment Compensation - Function 290	9,600			9,600
291	260	Workmen's Compensation - Function 290	9,700			9,700
291	270	Health Benefits - Function 290	9,800			9,800
291	280	Tuition Reimbursement - Function 290	9,900			9,900
291	290	Other Employee Benefits - Function 290	1,000			1,000
291	-	Employee Benefits Except Function Codes 230, 251, 252 & 290:				
291	210	Group Insurance - except 230, 251, 252 & 290	10,100	10,100		
291	220	Social Security Contributions - except 230, 251, 252 & 290	10,200	10,200		
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, 252 & 290	10,300	10,300		
291	241	Other Retirement Contributions - Regular - except 230, 251, 252 & 290	10,400			10,400
291	242	Other Retirement Contributions - ERIP - except 230, 251, 252 & 290	10,500	10,500		
291	250	Unemployment Compensation - except 230, 251, 252 & 290	10,600	10,600		
291	260	Workmen's Compensation - except 230, 251, 252 & 290	10,700	10,700		
291	270	Health Benefits - except 230, 251, 252 & 290	10,800	10,800		
291	280	Tuition Reimbursement - except 230, 251, 252 & 290	10,900	10,900		
291	290	Other Employee Benefits - except 230, 251, 252 & 290	20,000	19,978		22
310	ALL	Food Services	111	111		
		TPAF Pension/Social Security Contributions	112		112	
00 thru 40	ALL	Total Capital Outlay	113		113	
100 & 200	ALL	Total Special Schools	114	114		
100	56X	Transfer of Funds to Charter Schools	115		115	
		Total General Fund Expenditures	1,985,065	1,039,971	126,341	818,753
		Debt Service Fund - interest expense	116		116	
		Grand Total	1,985,181	1,039,971	126,457	818,753

See UCFC - Restricted for Indirect Cost Rate

*For Use Only By Districts That Must Reconcile An Indirect Cost Rate
For a Prior Period Not Previously Reconciled*

**Division of Finance - Office of Fiscal Policy and Planning
Indirect Cost Forms
Carry-Forward Computation - Unrestricted**

COUNTY : ABC

District:

Anytown

Identify the Reconciliation Period Below:

Enter the Original Indirect Cost Application Year 2xxx-xx

Reconciliation to Actual

(a) **Compute the Estimated Fixed Rate for the Original Indirect Cost Application Year:**

(B)/(A) - Computed as follows 3.20% (C)

Total Direct Disallowed Costs **\$ 1,700,000 (A)**

Indirect Cost Pool Based on Estimated Expenditures:

Indirect Costs **\$ 55,000**

Total Pool \$ 55,000 (B)

(b) **Document the Actual Costs for the Original Indirect Cost Application Year :**

Actual Direct/Disallowed Costs from form UCFC-U1 \$ 703,191 (D)

Actual Indirect Cost Pool:

Indirect Costs from form UCFC-U1 \$ 1,084,353

Total Pool \$ 1,084,353 (E)

(c) **Carry-Forward Computation:**

Estimated Fixed Rate per Original Approved Application x Actual Direct/Disallowed Costs:

Indirect Costs Eligible for Recovery(C*D): \$ 22,502 (F)

Compared With:

Estimated Indirect Costs per Original Approved Application \$ 55,000 (G)

**Under or (Over) Recovery (F-G),
Carry-Forward to Subsequent Year \$ (32,498)**

State of New Jersey - Department of Education
 Division of Finance - Office of Fiscal Policy and Planning
 Indirect Cost Forms
 Form UCFC-U1

COUNTY : ABC

DISTRICT: Anytown

UCFC-U1

1	2	3	4	5	6	7
Function	Object	Description	Total Expenditures	Direct/ Disallowed Costs	Excluded Costs	Indirect Costs
		Instruction:				
100	ALL	Regular Programs	1,000	999		1
100	ALL	Special Education	2,000	1,998		2
100	ALL	Basic Skills/Remedial	3,000	2,997		3
100	ALL	Bilingual Education	4,000	3,996		4
100	ALL	Vocational Programs - Local	5,000	4,995		5
100	ALL	School-Sponsored Co-/Extra-curricular Activities	6,000	5,994		6
100	ALL	School-Sponsored Athletics	7,000	6,993		7
100/200	ALL	Other Instructional Programs(4XX)	8,000	7,992		8
330	ALL	Community Services Programs/Operations	9,000	8,991		9
		Subtotal	45,000	44,955		45
		Undistributed Expenditures:				
100	ALL	Instruction	10,000	10,000		
211	ALL	Attendance and Social Work Services	11,000	10,990		10
213	ALL	Health Services	12,000	11,989		11
216	ALL	Speech, OT, PT and Related Services	13,000	12,988		12
217	ALL	Other Support Services-Students-Extraordinary	14,000	13,987		13
218	ALL	Guidance Services	15,000	14,986		14
219	ALL	Child Study Teams	16,000	15,985		15
221	ALL	Improvement of Instruction Services	17,000	16,984		16
222	ALL	Educational Media Services/Library	18,000	17,983		17
223	ALL	Inst. Staff Trng. Services	19,000	18,982		18
230	-	Support Services - General Administration:				
230	100	Salaries-Superintendent & Staff	20,000			20,000
230	100	Salaries-BOE & Staff	21,000	21,000		
230	108/331	Legal Services	22,000			22,000
230	332/333	Audit Fees	23,000			23,000
230	334/339	Other Purchased Professional Services-Other	24,000			24,000
230	340	Purchased Technical Services	25,000			25,000
230	530	Communications/Telephone-except Board Members	26,000			26,000
230	530	Communications/Telephone-Board Members	27,000	27,000		
230	530	Communications/Telephone-Superintendent & Superintendent's staff	28,000	28,000		
230	585	Board of Education - Other Purchased Services	29,000	29,000		
230	590	Other Purch. Services	30,000			30,000
230	600	Supplies and Materials	31,000			31,000
230	610	General Supplies	32,000			32,000
230	630	BOE In-house Training/Meeting Supplies	33,000	33,000		
230	820	Judgments Against the School District	34,000		34,000	
230	890	Miscellaneous Expenditures	35,000			35,000
230	895	BOE Membership Dues and Fees	36,000	36,000		
240	ALL	Support Services - School Administration	37,000	36,981		19
251	-	Central Services				
251	100	Salaries	38,000			38,000
251	330	Other Purchased Professional Services	40,000	-		40,000
251	340	Purchased Technical Services	41,000			41,000

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
251	592	Misc. Purchased Services	42,000			42,000
251	594	Sale/Leaseback Payments	43,000	43,000		
251	600	Supplies and Materials	44,000			44,000
251	831	Interest on Current Loans	45,000		45,000	
251	832	Interest on Lease Purchase Agreements	46,000	45,999	1	
251	836	Interest on Bond Anticipation Notes (BANs)	47,000		47,000	
251	890	Miscellaneous Expenditures	48,000			48,000
252	-	Admin. Info. Technology:				
252	100	Salaries	49,000			49,000
252	330	Purchased Professional Services	50,000			50,000
252	340	Purchased Technical Services	51,000			51,000
252	500	Other Purchased Services (400-500 Series)	52,000			52,000
252	600	Supplies and Materials	53,000			53,000
252	800	Other Objects	54,000			54,000
26X	ALL	Operation and Maintenance of Plant Services	55,000			20
270	ALL	Student Transportation Services	56,000	55,979		21
290	-	Business and Other Support Services:				
290	100	Salaries	-			
290	330	Purchased Professional Services	-			
290	340	Purchased Technical Services	-			
290	592	Misc. Purchased Services	-			
290	594	Sale/Leaseback Payments	-	-		
290	600	Supplies and Materials	-			
290	831	Interest on Current Loans	-		-	
290	832	Interest on Lease Purchase Agreements	-	-	-	
290	890	Miscellaneous Expenditures	-			
291	-	Employee Benefits Function Code 230:				
291	210	Group Insurance - Function 230	6,100			
291	220	Social Security Contributions - Function 230	6,200			6,200
291	232	T.P.A.F. Contributions - ERIP - Function 230	6,300	6,300		
291	241	Other Retirement Contributions - Regular - Function 230	6,400			6,400
291	242	Other Retirement Contributions - ERIP - Function 230	6,500	6,500		
291	250	Unemployment Compensation - Function 230	6,600			6,600
291	260	Workmen's Compensation - Function 230	6,700			6,700
291	270	Health Benefits - Function 230	6,800			6,800
291	280	Tuition Reimbursement - Function 230	6,900			6,900
291	290	Other Employee Benefits - Function 230	7,000			7,000
291	-	Employee Benefits Function Code 251:				
291	210	Group Insurance - Function 251	7,100			7,100
291	220	Social Security Contributions - Function 251	7,200			7,200
291	232	T.P.A.F. Contributions - ERIP - Function 251	7,300	7,300		
291	241	Other Retirement Contributions - Regular - Function 251	7,400			7,400
291	242	Other Retirement Contributions - ERIP - Function 251	7,500	7,500		
291	250	Unemployment Compensation - Function 251	7,600			7,600
291	260	Workmen's Compensation - Function 251	7,700			7,700
291	270	Health Benefits - Function 251	7,800			7,800
291	280	Tuition Reimbursement - Function 251	7,900			7,900
291	290	Other Employee Benefits - Function 251	8,000			8,000
291	-	Employee Benefits Function Code 252:				
291	210	Group Insurance - Function 252	8,100			8,100
291	220	Social Security Contributions - Function 252	8,200			8,200
291	232	T.P.A.F. Contributions - ERIP - Function 252	8,300	8,300		

1	2	3	4	5	6	7
				Direct/		
			Total	Disallowed	Excluded	Indirect
Function	Object	Description	Expenditures	Costs	Costs	Costs
291	241	Other Retirement Contributions - Regular - Function 252	8,400			8,400
291	242	Other Retirement Contributions - ERIP - Function 252	8,500	8,500		
291	250	Unemployment Compensation - Function 252	8,600			8,600
291	260	Workmen's Compensation - Function 252	8,700			8,700
291	270	Health Benefits - Function 252	8,800			8,800
291	280	Tuition Reimbursement - Function 252	8,900			8,900
291	290	Other Employee Benefits - Function 252	9,000			9,000
291	-	Employee Benefits Function Code 290:				
291	210	Group Insurance - Function 290	9,100			9,100
291	220	Social Security Contributions - Function 290	9,200			9,200
291	232	T.P.A.F. Contributions - ERIP - Function 290	9,300	9,300		
291	241	Other Retirement Contributions - Regular - Function 290	9,400			9,400
291	242	Other Retirement Contributions - ERIP - Function 290	9,500	9,500		
291	250	Unemployment Compensation - Function 290	9,600			9,600
291	260	Workmen's Compensation - Function 290	9,700			9,700
291	270	Health Benefits - Function 290	9,800			9,800
291	280	Tuition Reimbursement - Function 290	9,900			9,900
291	290	Other Employee Benefits - Function 290	1,000			1,000
291	-	Employee Benefits Except Function Codes 230, 251, 252 & 290:				
291	210	Group Insurance - except 230, 251, 252 & 290	10,100			
291	220	Social Security Contributions - except 230, 251, 252 & 290	10,200	10,200		
291	232	T.P.A.F. Contributions - ERIP - except 230, 251, 252 & 290	10,300	10,300		
291	241	Other Retirement Contributions - Regular - except 230, 251, 252 & 290	10,400			10,400
291	242	Other Retirement Contributions - ERIP - except 230, 251, 252 & 290	10,500	10,500		
291	250	Unemployment Compensation - except 230, 251, 252 & 290	10,600	10,600		
291	260	Workmen's Compensation - except 230, 251, 252 & 290	10,700	10,700		
291	270	Health Benefits - except 230, 251, 252 & 290	10,800	10,800		
291	280	Tuition Reimbursement - except 230, 251, 252 & 290	10,900	10,900		
291	290	Other Employee Benefits - except 230, 251, 252 & 290	20,000	19,978		22
310	ALL	Food Services	111	111		
		TPAF Pension/Social Security Contributions	112		112	
100 thru 400	ALL	Total Capital Outlay	113		113	
100 & 200	ALL	Total Special Schools	114	114		
100	56X	Transfer of Funds to Charter Schools	115		115	
		Total General Fund Expenditures	1,985,065	703,191	126,341	1,084,353
		Debt Service Fund - interest expense	116		116	
		Grand Total	1,985,181	703,191	126,457	1,084,353

See UCFC - Unrestricted for Indirect Cost Rate