

**SCHEDULE H
UTAH STATE BOARD OF EDUCATION
SCHOOL DISTRICT INDIRECT COST RATES
AFR DATA ACCUMULATION
FY17**

FUND 10 - GENERAL FUND

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
1000		INSTRUCTION						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
2000		SUPPORTING SERVICES						
	2100	SUPPORT SERVICES - Students						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349) (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630) (Plus objects 349,		x			x	
	2200	SUPPORT SERVICES - Instructional Staff						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
	2300	SUPPORT SERVICES - General Administration						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
		(continued)						

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ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
2000		SUPPORTING SERVICES (continued)						
	2400	SUPPORT SERVICES - School Administration						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
	2500	SUPPORT SERVICES - Central						
	100	Salaries	x			x		
	200	Employee Benefits	x			x		
	300	Professional/Technical Services (Except 349)	x			x		
	400	Property Services (Except 450)	x			x		
	500	Other Services (Except 540)	x			x		
	600	Supplies and Materials (Except 630)	x			x		
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
	2600	OPERATION & MAINTENANCE - Plant Services						
	100	Salaries (other than 180 Series)			x			x
	180	Salaries	x					
	200	Employee Benefits	x					x
	300	Professional/Technical Services (Except 349)	x					x
	400	Property Services (Except 450)	x					x
	500	Other Services (Except 540)	x					x
	600	Supplies and Materials (Except 630)	x					x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
	2700	STUDENT TRANSPORTATION SERVICES						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	

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ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
2000		SUPPORTING SERVICES (continued)						
2900		OTHER SUPPORT SERVICES						
	100	Salaries		X			X	
	200	Employee Benefits		X			X	
	300	Professional/Technical Services (Except 349)		X			X	
	400	Property Services (Except 450)		X			X	
	500	Other Services (Except 540)		X			X	
	600	Supplies and Materials (Except 630)		X			X	
	700	Property (Plus 450)		X			X	
	800	Other Objects (Plus objects 349, 540 and 630)		X			X	
3000		OPERATION of NON-INSTRUCTIONAL SERVICES						
3300		COMMUNITY SERVICES						
	100	Salaries			X			X
	200	Employee Benefits			X			X
	300	Professional/Technical Services (Except 349)			X			X
	400	Property Services (Except 450)			X			X
	500	Other Services (Except 540)			X			X
	600	Supplies			X			X
	700	Property (Plus 450)		X			X	
	800	Other Objects (Plus objects 349, 540 and 630)		X			X	
5000		DEBT SERVICE						
	800	Other Objects (Plus object 349)		X			X	
6000		OTHER USES of FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		X			X	

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FUND 21 - STUDENT ACTIVITIES

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
1000		OPERATION of STUDENT ACTIVITIES						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
6000		OTHER USES of FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

FUND 23 - NON-K-12 FUND

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
3300		OPERATION of NON-INSTRUCTIONAL						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
6000		OTHER USES of FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

FUND 31 - DEBT SERVICE FUND

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
5000		DEBT SERVICE						
	830	Interest		x			x	
	840	Redemption of Principal		x			x	
	890	Miscellaneous		x			x	
6000		OTHER USES of FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

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FUND 32 - CAPITAL PROJECTS FUNDS

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
1000		INSTRUCTION						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Equipment		x			x	
2000		SUPPORTING SERVICES						
	600	Supplies and Materials (Except 630)			x			x
	700	Equipment		x			x	
2500		SUPPORT SERVICES - Central						
	100	Salaries	x			x	x	
	200	Employee Benefits	x			x	x	
	300	Professional/Technical Services (Except 349)	x			x	x	
	400	Property Services (Except 450)	x			x	x	
	500	Other Services (Except 540)	x			x	x	
	600	Supplies and Materials (Except 630)	x			x		
	700	Equipment		x			x	
2600		OPERATION & MAINTENANCE - Plant Services						
	100	Salaries (Except 180 Series)			*			x
	180	Salaries	x					x
	200	Employee Benefits	x					x
	300	Professional/Technical Services (Except 349)	x					x
	400	Property Services (Except 450)	x					x
	500	Other Services (Except 540)	x					x
	600	Supplies and Materials (Except 630)	x					x
	700	Property and Equipment (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
2700		STUDENT TRANSPORTATION SERVICES						
	700	Buses		x			x	
2900		OTHER SUPPORT SERVICES						
	600	Supplies and Materials (Except 630)		x			x	
	700	Property and Equipment (Plus 450)		x			x	

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FUND 32 - CAPITAL PROJECTS FUNDS(continued)

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
4500		FACILITIES ACQUISITION & CONSTRUCTION SERVICES						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
5000		DEBT SERVICE						
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
6000		OTHER USES of FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

FUND 40 - BUILDING RESERVE FUND

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
4000		FACILITIES ACQUISITION & CONSTRUCTION SERVICES						
	300	Professional/Technical Services (Except 349)		x			x	
	400	Property Services (Except 450)		x			x	
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630) (Principal & Interest)		x			x	
6000		OTHER USES OF FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

FOOD SERVICES FUND (GOVERNMENTAL FUND 49) or (PROPRIETARY FUND 51)

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
	3100	FOOD SERVICES						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	630	Food (Cost of Food Used)		x			x	
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
	5000	Other Sources & Uses of Funds		x			x	

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FUND 52-59 - ENTERPRISE FUND(S)

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
3200		OTHER ENTERPRISE SERVICES						
	100	Salaries			x			x
	200	Employee Benefits			x			x
	300	Professional/Technical Services (Except 349)			x			x
	400	Property Services (Except 450)			x			x
	500	Other Services (Except 540)			x			x
	600	Supplies and Materials (Except 630)			x			x
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
6000		OTHER USES OF FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

FUND 60 - ENTERPRISE FUND(S)

ACCOUNT			UNRESTRICTED			RESTRICTED		
Function	Object	Description	Indirect (A)	Excluded (B)	Direct (C)	Indirect (A)	Excluded (B)	Direct (C)
3200		OTHER ENTERPRISE SERVICES						
	100	Salaries		x			x	
	200	Employee Benefits		x			x	
	300	Professional/Technical Services (Except 349)		x			x	
	400	Property Services (Except 450)		x			x	
	500	Other Services (Except 540)		x			x	
	600	Supplies and Materials (Except 630)		x			x	
	700	Property (Plus 450)		x			x	
	800	Other Objects (Plus objects 349, 540 and 630)		x			x	
6000		OTHER USES OF FINANCIAL RESOURCES						
	5000	Other Sources & Uses of Funds		x			x	

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RATE COMPUTATIONS

- 1) The Non-restricted Rate is computed by dividing the total of Column A (Non-restricted Indirect Cost) by the total of Column C (Direct Costs--Base.)
- 2) The Restricted Rate is computed by dividing the total of Column A (Restricted Indirect Costs)s by the total of Column C (Direct Costs--Base.)

EXAMPLE OF INDIRECT COST COMPUTATION

R = Non-restricted Rate = 15.07%

G = Regular Program = \$185,000

D = Direct Costs (Base)

FORMULA

Direct Costs + Indirect Costs = TOTAL GRANT

D + R x D = G

To compute amount to spend for Direct Costs:

D = G / 1 + R = \$185,000 / 1.1507

Direct Cost = \$160,772

Maximum Indirect Cost = .1507 x 160,772 = \$ 24,228

TOTAL GRANT = \$185,000