



May 7, 2012

Ms. Janice Ely
Business Manager, Fiscal Services
El Camino Community College District
16007 Crenshaw Blvd.
Torrance, CA 90506

Dear Janice:

Enclosed is the District's Indirect Cost Proposal package along with a copy for your files. Indirect costs are reimbursed by Federal awarding agencies under grants and contracts on the basis of indirect cost rates established with the Department of Health & Human Services. Once you have a qualifying grant, the application package should be mailed to:

Wallace Chan, Director
DHHS/PSC/FMS
Division of Cost Allocation
90 7th Street, Suite 4-600
San Francisco, California 94103.

The package you will be mailing to the Department of Health & Human Services should include the following documents:

1. A copy of your June 30, 2011 audit
2. A copy of the CCFS-311 for the fiscal year ended June 30, 2011
3. Organization charts
4. Copies of initial Federal awards (In order to have an indirect cost rate calculation approved the District must have a qualifying grant)
5. Information regarding the District's fringe benefits including a narrative indicating that the District does not use a fringe benefit rate, if that is correct.
6. Description of administrative functions

Please call if you have questions. It was a pleasure working with you and appreciate your help.

Sincerely,

Heather McGee, CPA

cc: Tina Henton, Vicenti, Lloyd & Stutzman LLP
2210 E. Route 66, Suite 100, Glendora, CA 91740



VICENTI LLOYD & STUTZMAN LLP

MAKING A POSITIVE DIFFERENCE IN OUR WORLD

EL CAMINO
COMMUNITY COLLEGE DISTRICT

INDIRECT COST PROPOSAL

June 30, 2011

RESPECT FOR
THE
INDIVIDUAL



HIGH ETHICAL
STANDARDS



INNOVATION
CREATIVITY
CHANGE



MUTUAL TRUST



UNEQUIVOCAL
EXCELLENCE

INDEX

Certificate of Indirect Costs

Indirect Cost Proposal (ICP) Checklist

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Expense by Activity Worksheet

Use Allocation Based on Building Cost Valuation

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Audited Financial Statements for Fiscal Year Ended June 30, 2011

Annual Financial and Budget Report (CCFS-311) for Fiscal Year
Ended June 30, 2011

Organization charts

Copies of initial Federal awards

Fringe Benefit Information

Description of administrative functions

**DHHS DIVISION OF COST ALLOCATION (DCA)
CERTIFICATE OF SUPPLEMENTAL AMERICAN
RECOVERY AND REINVESTMENT ACT (ARRA) INDIRECT
COSTS**

This is to certify that I have reviewed the supplemental ARRA indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal dated May 7, 2012 to establish billing or final indirect costs rates for the fiscal year ended 7/1/2012 to 6/30/2017 are allowable in accordance with the requirements of the Federal award(s) to which they apply, 2 CFR part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the American Recovery and Reinvestment Act of 2009. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2. All costs included in this proposal are properly allocable to Federal ARRA awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

El Camino Community College District

Governmental Unit

Signature

Jo Ann Higdon

Name of Official

Vice President Administrative Services

Title

Date of Execution

NOTE: WE WILL NOT BE ABLE TO PROCESS YOUR SUPPLEMENTAL ARRA INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

Send certificate along with your indirect cost proposal to your assigned Regional office of the Division of Cost Allocation. Rev. 6/09

INDIRECT COST PROPOSAL (ICP) CHECKLIST (New Grantees)

(Check Off Boxes Below)

1. The ICP is supported by audited financial statements and the OMB A-133 Single Audit Report. (Please include a copy of the supporting document along with your ICP.)
2. A reconciliation of item 1 (above) to the ICP has been made and is included in this proposal.
3. Unallowable expenses have been eliminated from the indirect cost pool (e.g., contributed salaries and services, interest expense, bad debts, fund-raising, advertising, independent research and development [IR&D], depreciation on Federally funded assets and lobbying costs).
4. The indirect cost rate computation base is complete (i.e., it includes all activities that benefit from the indirect cost pool). For example, fund-raising, IR&D, project cost sharing and voluntary services are included where applicable.
5. Fringe Benefits (Please select from the attached list.)
Treatment of Other Fringe Benefits: # 3 Treatment of Paid Absences: # 1
6. The equipment capitalization level is \$ 5,000.
7. For nonprofit (A-122) organizations only. Interest costs included in the ICP have been determined in accordance with the requirements of the revised A-122. In addition, required documentation (e.g., needs justification, lease/purchase analysis) has been submitted along with the ICP.
8. The required "Lobbying Cost Certification" for nonprofit (A-122) organizations or "OMB Circular A-21 Certificate of Indirect Costs" for colleges and universities is attached.
9. Official Name: Jo Ann Higdon Title Vice President, Admin Services
Email: jhigdon@elcamino.edu
Contact Name: Janice Ely Title Business Manager, Fiscal Services
Email: jely@elcaminio.edu
Phone #: (310)660-3593 x 3109 Fax #: (310)660-3798

Explanation of any numbered boxes not checked above (continue on back):

Line 7. The District is not a nonprofit organization.

Signature _____ Date _____
El Camino Community College District
Organization _____

Send checklist along with your ICP to the **Division of Cost Allocation**, Dept. of Health & Human Services,
90 7th Street, Suite 4-600, San Francisco, CA 94103-6705

02/09

INDIRECT COST PROPOSAL - SIMPLIFIED METHOD
RECLASSIFICATION OF EXPENDITURES SHOWN IN FINANCIAL STATEMENTS
BASED ON JUNE 30, 2011 AUDITED EXPENDITURES

Expenditure Classification	Expenditures Per Financial Statements			Reclassifications			Reclassified Expenditures		
	Salaries & Wages	Other	Total	Salaries & Wages	Other	Total	Salaries & Wages	Other	Total
Instruction (01000-59000)	42,788,416	9,773,394	52,561,810	(24,845) (292,682)	(4,472) (112,691)	(29,317) (1.A.) (405,373) (3.C.)	42,470,889	9,656,231	52,127,120
Research	-	-	-	-	-	-	-	-	-
Public Service (66000, 69000)	2,857,355	2,680,668	5,538,023	-	(44,822) (510)	(44,822) (3.A.) (510) (3.A.)	2,857,355	2,635,336	5,492,691
Academic Support (60000, 61100, 61300-63000)	14,095,954	5,989,309	20,085,263	(2,407,609)	(1,101,182) (134,284)	(3,508,791) (2.A, 2.B, 2.C.) (134,284) (3.A.)	11,277,807	4,497,473	15,775,280
Institutional Support (66000, 67000, 71000)	9,024,861	10,651,422	19,676,283	-	(407,528) (4,140)	(407,528) (3.A.) (4,140) (3.A.)	-	-	-
Student Services (64000, 73000)	5,936,733	2,139,868	8,076,601	(788,132)	(395,193)	(1,183,325) (3.A.)	5,936,733	2,139,868	8,076,601
Operation & Maintenance (65000)	4,894,477	5,485,379	10,379,856	-	(35,106)	(35,106) (3.B.)	4,894,477	5,485,379	10,379,856
Scholarships & Fellowships	-	-	-	-	(9,659,230) (150,225)	(17,895,959) (3.D.) (150,225) (3.A.)	-	-	-
Auxiliary Enterprises (70000)	1,180,127	1,601,624	2,781,751	-	(18,899) (419)	(18,899) (3.A.) (419) (3.A.)	120,693	665,372	786,065
		(1,059,434)			(916,934)	(1,976,368) (4)			

INDIRECT COST PROPOSAL - SIMPLIFIED METHOD
RECLASSIFICATION OF EXPENDITURES SHOWN IN FINANCIAL STATEMENTS
BASED ON JUNE 30, 2011 AUDITED EXPENDITURES

Expenditure Classification	Expenditures Per Financial Statements			Reclassifications			Reclassified Expenditures		
	Salaries & Wages	Other	Total	Salaries & Wages	Other	Total	Salaries & Wages	Other	Total
General Admin. & General	8,236,729	9,659,230	17,895,959 (3.D.)	24,845	4,472	29,317 (1.A.)	9,296,163	10,576,164	19,872,327
Library (61200)	1,059,434	916,934	1,976,368 (4)	438,899	122,892	561,791 (2.A.)	1,230,072	692,882	1,922,954
Departmental Administration									
Computer Center				700,092	264,745	964,837 (3.C.)			
Other Direct Costs	738,638	285,408	1,024,046 (2.C.)	788,132	1,156,020	1,944,152 (3.A.)	1,529,898	1,580,850	3,110,748
	3,128	139,422	142,550 (3.B.)						
Totals	80,777,923	38,321,664	119,099,587	-	0	-	80,777,923	38,321,664	119,099,587

Legend for Reclassifications

- (1) Reclassification of Costs Classified as Instructional (01000-59000) to Departmental Administration
- (2) Reclassification to Departmental Administration and Direct Cost
- (3) Reclassification of Institutional Support Costs to General Administrative
- (4) Reclassification of Indirect Costs Assigned to Auxiliary Enterprises to General Administration

EL CAMINO COMMUNITY COLLEGE DISTRICT
Torrence, California

INDIRECT COST CALCULATION - SIMPLIFIED METHOD
RECLASSIFICATIONS
6/30/2011

	Salaries & Wages	Other	Total
1. Reclassification of Costs Classified as Instructional (01000-59000) to Departmental Administration			
A. Department Heads - OMB-21 H.2.b.(4) Department administration expenses, which will be computed as 20 percent of the salaries and expenses of deans and heads of departments. (Departmental Administration) <i>Instruction Activity #01000-59000</i> <i>Client provided listing of \$3,868,960 for dept admin of all activites. Of which \$124,224 were for instructional activity codes. Benefits for instructional support is calculated at 18%</i> Reclass to Departmental Administration	24,845	4,472	29,317
2. Reclassification of Academic Support Costs (61000) to Departmental Administration and Direct Cost			
A. Deans - OMB-21 H.2.b.(4) Department administration expenses, which will be computed as 20 percent of the salaries and expenses of deans and heads of departments. (Departmental Administration) <i>Department Head Salaries from activities 60000, 611000, 613000-6300000</i> <i>Client provided listing of \$3,868,960 for dept admin of all activites. Of which \$2,194,496 were for academic support. Benefits for academic support is calculated at 28%</i> Reclass to Departmental Administration	438,899	122,892	561,791
B. Library Expenses - OMB-21 H.2.b.(3) & F.8.a. Library Expenses. (Library) <i>Activity # 61200 Library</i> Reclass to Library	1,230,072	692,882	1,922,954
C. Other academic support costs which do not qualify as allowable indirect costs (Direct Costs) Mileage allowance for officials (60100) <i>Activity # 61000, (Excluding Library #61200 and Academic Info Sys & Tech #61500 for Computer Center)</i> Reclass to Direct Costs	-	-	-
	738,638	285,408	1,024,046
	738,638	285,408	1,024,046
Total Transfers from Academic Support	2,407,609	1,101,182	3,508,791
3. Reclassification to General Administrative			
A. Unallowable activities: Advertising (Object 5715 & 5810, except Key Codes 1113001 & 1113401):			
Academic Support (60000, 61100, 61300-63000)	-	134,284	134,284
Institutional Support (66000, 67000, 71000)	-	150,225	150,225
Public Service (68000, 69000)	-	44,822	44,822
Auxiliary Enterprises (70000)	-	18,899	18,899
Reclass from various activites to direct costs	-	348,230	348,230

EL CAMINO COMMUNITY COLLEGE DISTRICT
Torrence, California

INDIRECT COST CALCULATION - SIMPLIFIED METHOD
RECLASSIFICATIONS
6/30/2011

	Salaries & Wages	Other	Total
3. Reclassification to General Administrative (continued)			
Dues & Membership (Object 5310)			
Auxiliary Enterprises (70000)	-	419	419
Institutional Support (66000, 67000, 71000)	-	4,140	4,140
Public Service (68000, 69000)	-	510	510
Reclass from various activites to direct costs	-	5,069	5,069
Community Relations (671000) to direct costs	788,132	395,193	1,183,325
Entertaining/Hospitality (none paid out of general fund)	-	-	-
Interest Expense (none paid out of general fund)	-	-	-
Cost of non A-133 Audits (Foundation pays for own and Prop 39 not paid by general fund)	-	-	-
Bad Debt Expense/Allowance (672000 & 677000)	-	161,787	161,787
Legal Expense related to Human Resources (673000)	-	221,741	221,741
Mileage allowance for officials (660000 & 673000)	-	24,000	24,000
Reclass from Institutional Support to direct costs	-	407,528	407,528
Total Reclass to Direct Costs	788,132	1,156,020	1,944,152
B. Catalogs, commencements and convocations			
Course Catelogs & Schedules:			
From Institutional Support (671000)	-	35,106	35,106
From Academic Support (632000)	-	67,922	67,922
Commencement Expenses:			
Student Services (64000, 73000)	3,128	36,394	39,522
Reclass from various activites to Direct Costs	3,128	139,422	142,550
C. Specialized Service Facility OMB-21 J.47.			
Media Center (613000 & 601000)	292,682	112,691	405,373
From Institutional Support - Acad Info Sys & Tech (6150000)	407,410	152,054	559,464
Reclass from various activities to Computer Center	700,092	264,745	964,837
D. Other Institutional Support Costs OMB-21 H.2.b.(1)			
Planning, Policymaking, etc. (66000)	2,578,822	981,450	3,560,272
General Institutional Support (67000)	6,446,039	9,669,972	16,116,011
Reclassified above and difference to balance	(788,132)	(992,192)	(1,630,099)
Reclass from Institutional Support to General Admin & General	8,236,729	9,659,230	18,046,184
Total Transfers	9,320,671	11,067,363	20,538,259
4. Reclassification of Indirect Costs Assigned to Auxiliary Enterprises to General Administration			
A. Indirect Costs charged to Auxiliary Services (709000)	1,059,434	916,934	1,976,368

INDIRECT COST PROPOSAL - SIMPLIFIED METHOD
ADJUSTMENTS AND RATE COMPUTATION
BASED ON JUNE 30, 2011 AUDITED EXPENDITURES

Expenditure Classification	Reclassified Expenditures (From Schedule 1)			Adjustments			Adjusted Costs		
	Salaries & Wages	Other	Total	Salaries & Wages	Other		Direct Costs	Indirect Costs	
Instruction (01000-59000)	42,470,889	9,656,231	52,127,120		(927,480) (2.A.)		42,470,889	8,728,751	
Research	-	-	-		-		-	-	
Public Service (68000, 69000)	2,857,355	2,635,336	5,492,691		(360,543) (2.A.)		2,857,355	2,274,793	
Academic Support (60000-61100, 61300-63000)	11,277,807	4,497,473	15,775,280		(79,620) (2.A.)		11,277,807	4,417,853	
Institutional Support (66000, 67000, 71000)	-	-	-		-		-	-	
Student Services (64000, 73000)	5,936,733	2,139,868	8,076,601	417,403	- (1.A.) (21,422) (2.A.)		6,354,136	2,118,446	
Operation & Maintenance (65000)	4,894,477	5,485,379	10,379,856	(34,592)	(29,837) (4) (31,517) (2.A.)			4,859,885	5,424,025
Scholarships & Fellowships									
Auxiliary Enterprises (70000)	120,693	665,372	786,065	-	(21,061) (2.A.) 807,776 (8)		1,709,536	1,452,087	
General Admin. & General	9,296,163	10,576,164	19,872,327		(1,456,472) (2.A.)			9,296,163	9,119,692

INDIRECT COST PROPOSAL - SIMPLIFIED METHOD
ADJUSTMENTS AND RATE COMPUTATION
BASED ON JUNE 30, 2011 AUDITED EXPENDITURES

Expenditure Classification	Reclassified Expenditures (From Schedule 1)			Adjustments			Adjusted Costs			
	Salaries & Wages	Other	Total	Salaries & Wages	Other		Direct Costs	Other	Indirect Costs	
Library	1,230,072	692,882	1,922,954			(179,312) (2.A.)			1,230,072	513,570
Departmental Administration	463,744	127,364	591,108						463,744	127,364
Computer Center	700,092	264,745	964,837				700,092	264,745		
Other Direct Costs	1,529,898	1,580,850	3,110,748	(788,132)	(1,156,020) (2.B.)		741,766	424,830		
Other Costs	-	-	-							
Use Allowances Bldg. & Improvements Equipment										3,235,291
										153,019
Total	80,777,923	38,321,664	119,099,587	1,183,522	(67,199)		66,111,581	19,681,505	15,849,864	18,572,960

Legend of Adjustments:

- (1) Elimination of Federal Work Study Expenditures Funded by Federal Grants
- (2) Eliminate capital expenditures and other unallowable costs
- (3) Applicable Credits
- (4) Elimination of O & M Expenditures for Auxiliary Services
- (5) Elimination of O&M Expenses Charged Directed to Sponsored Agreements
- (6) Elimination of Federal library assistance grant from library expenses
- (7) Allocation of Use Allowance
- (8) Addition of expenditures from other institutional activities

EL CAMINIO COMMUNITY COLLEGE DISTRICT
Torrance, California

Indirect Cost Rate Calculation

Indirect Costs	
Salaries & Wages	15,849,864
Other	18,572,960
Total Indirect Costs	<u>34,422,824</u>

Direct Expenditures	
Salaries & Wages	66,111,581
Other	19,681,505
	<u>85,793,086</u>

Indirect Cost Rate	<u>34,422,824</u>	<u>40.1%</u>
	85,793,086	

EL CAMINIO COMMUNITY COLLEGE DISTRICT
Torrance, California

INDIRECT COST CALCULATION - SIMPLIFIED METHOD
ADJUSTMENTS

	Salaries & Wages	Other	Total
1. Elimination of Federal Work Study Expenditures Funded by Federal Grants			
A. Federal share of federal wages			
<i>Per FISAP, page A-9</i>	572,533	-	572,533
<i>Portion related to Compton CCD partnership agreement, excluded from calculation</i>	(155,130)	-	(155,130)
Student Services (64000, 73000)	417,403	-	417,403
B. Institutional Share of wages			
Work performed in a non-sponsored direct cost activity.	-	-	-
None.			
2. Eliminate capital expenditures and other unallowable costs			
A. Capital expenditures identified in Section J. of Circular A-21.			
Capital expenditures (6000's) by Activity			
Instruction (01000-59000)	-	(927,480)	(927,480)
Community services (68000)	-	(112,178)	(112,178)
Ancillary services (69000)	-	(248,365)	(248,365)
From Public Service	-	(360,543)	(360,543)
Instructional Support (60000)	-	(24,590)	(24,590)
Other academic support (61100, 61500,61900)	-	(4,141)	(4,141)
Admissions & records (62000)	-	-	-
Counseling & guidance (63000)	-	(50,889)	(50,889)
From Academic Support	-	(79,620)	(79,620)
Other student services(64000)	-	(21,422)	(21,422)
Operations & maintenance (65000)	-	(31,517)	(31,517)
Auxiliary services (70000)	-	(21,061)	(21,061)
Planning & policy (66000)	-	(774)	(774)
General institutional support (67000)	-	(1,456,698)	(1,456,698)
Capital outlay projects (71000)	-	-	-
From General Admin	-	(1,456,472)	(1,456,472)
Library (61200)	-	(179,312)	(179,312)
Total capital expenditures (6000's) eliminated	-	(3,077,427)	(3,077,427)

EL CAMINIO COMMUNITY COLLEGE DISTRICT
Torrance, California

INDIRECT COST CALCULATION - SIMPLIFIED METHOD
ADJUSTMENTS

	Salaries & Wages	Other	Total
2. Eliminate capital expenditures and other unallowable costs (continued)			
B. Other unallowable costs identified in Section J. of Circular A-21. <i>Reclassifying journal Entry #3.A.</i>	(788,132)	(1,156,020)	(1,944,152)
3. Applicable Credits			
Applicable credits which reduce the costs reflected in the financial statements.			
Purchase discounts, rebates and allowances	-	-	-
Adjustments for overpayments or erroneous charges	-	-	-
Income generated by employee morale	-	-	-
Income generated by health & welfare services	-	-	-
<i>None.</i>	-	-	-
4. Elimination of O & M Expenditures for Auxiliary Services			
Operation and Maintenance (O&M) expenses attributable to other institutional activities. <i>Auxiliary (based on gross square footage ratio)</i>	(34,592)	(29,837)	(64,430)
5. Elimination of O&M Expenses Charged Directed to Sponsored Agreements			
Direct charges to sponsored agreements for O&M expenses. <i>Reviewed detail of federal award expenditures. No expenses charged to Activity 65000 Operation and Maintenance of Plant.</i>	-	-	-
6. Elimination of Federal library assistance grant from library expenses			
Costs of rare (museum-type) books paid by the Federal library assistance grant from library expenses <i>None.</i>	-	-	-
7. Allocation of Use Allowance			
Inclusion of depreciation or use allowances on buildings, equipment and capital improvements as a direct cost.			
Buildings (\$176,400,081 @ 2%)	-	3,235,291	3,235,291
Equipment (\$15,301,881 @ 1%*)	-	153,019	153,019
Calculated use allowance using Report 17 and excluding Auxiliary and unassigned space.	-	3,388,309	3,388,309
*Used lower percentage because unable to identify equipment purchased with Federal money.			

EL CAMINIO COMMUNITY COLLEGE DISTRICT
Torrance, California

INDIRECT COST CALCULATION - SIMPLIFIED METHOD
ADJUSTMENTS

	Salaries & Wages	Other	Total
8. Expenditures from Other Funds			
Bookstore	1,174,055	666,406	1,840,461
Child Development	414,788	141,370	556,158
Food Services	-	-	-
	<u>1,588,843</u>	<u>807,776</u>	<u>2,396,619</u>

El Camino CCD
 General Fund Expenditures by Activity Worksheet
 June 30, 2011 Audited

Activity Code	Activity	1000/2000	3000	4000/5000	6000	Total
Instructional	0100-5900	42,788,416	7,888,998	956,916	927,480	52,561,810
Instructional Administration	6000	5,329,588	1,581,994	607,470	24,590	7,543,642
Learning Center	6110	274,164	67,929	6,496	4,141	352,730
Library	6120	1,230,072	382,137	131,433	179,312	1,922,954
Media	6130	187,449	53,321	12,444	-	253,214
Museums and Galleries	6140	-	-	-	-	-
Academic Info Systems & Tech	6150	407,410	152,054	-	-	559,464
Other Instructional Support	6190	277,025	141,077	-	-	418,102
Admissions & Records	6200	2,156,799	744,644	586,839	-	3,488,282
Counseling & Guidance	6300	4,233,447	989,351	273,188	50,889	5,546,875
Other Student Services	6400	5,936,733	1,733,758	384,688	21,422	8,076,601
Operations & Maintenance	6500	4,894,477	2,004,043	3,449,819	31,517	10,379,856
Planning, Policymaking, etc.	6600	2,578,822	732,894	247,782	774	3,560,272
General Institutional Support	6700	6,446,039	3,361,271	4,853,003	1,455,698	16,116,011
Community Services	6800	1,606,727	391,390	1,231,341	112,178	3,341,636
Ancillary Services	6900	1,250,628	306,536	390,858	248,365	2,196,387
Contract Education	7000	1,180,127	241,104	1,339,459	21,061	2,781,751
Capital Outlay Projects	7100	-	-	-	-	-
Long-term Debt & Other Financing	7200	-	-	-	-	-
Transfers and Student Aid	7300	-	-	-	-	-
Appropriation for Contingencies	7900	-	-	-	-	-
		<u>80,777,923</u>	<u>20,772,501</u>	<u>14,471,736</u>	<u>3,077,427</u>	<u>119,099,587</u>
						<u>12,053,508</u>
						<u>131,153,095</u>

El Camino Community College District
 Indirect Cost Calculation
 6/30/2011

USE ALLOCATION BASED ON BUILDING COST VALUATION

Per Report 17 - Room Use Detail Report

Use Code	Description	ASF	Instructional	Operations	Academic Support	Library	Student Services	Auxiliary Enterprise	General Admin	Public Services	Ancillary	Unassigned	Total
050	Inactive Area	2,281										2,281	2,281
060	Alter/Conversion Area	55,564										55,564	55,564
110	Classroom	124,701	124,701										124,701
115	Classroom Service	5,878	5,878										5,878
210	Class Lab	153,273	153,273										153,273
215	Class Lab Service	28,783	28,783										28,783
220	Spec Class Lab	4,937	4,937										4,937
225	Special Class Lab Service	-	-										-
230	Individual Study Lab	2,029		2,029									2,029
235	Individual Lab Service	-											-
250	Non-class Lab	-											-
255	Non-class Lab Service	-											-
310	Office	81,332							81,332				81,332
315	Office Service	15,849							15,849				15,849
350	Conference Room	6,104							6,104				6,104
355	Conference Room Service	266							266				266
410	Read/Study Room	21,403							21,403				21,403
420	Stacks	24,835							24,835				24,835
430	Open Stack Reading Room	16,568							16,568				16,568
440	Processing Room	4,149							4,149				4,149
455	Study Service	1,766					1,766						1,766
520	Athletics/Physical Education	68,944	51,708							17,236			68,944
523	Athletic Spectator Seat	-											-
525	Athletic/Physical Ed Service	29,621		22,216						7,405			29,621
530	Audio/Visual, Radio, TV	1,913						957		957			1,913
535	AV, Radio, TV Service	7,929						3,965		3,965			7,929
540	Clinic Student Care	179											179
550	Demonstration	6,199											6,199
555	Demonstration Service	1,512	1,512										1,512
560	Field Building	-											-
570	Animal Quarters	-											-
575	Animal Quarters Service	-											-
580	Greenhouse	-											-
585	Greenhouse Service	-											-

El Camino Community College District
 Indirect Cost Calculation
 6/30/2011

USE ALLOCATION BASED ON BUILDING COST VALUATION

Per Report 17 - Room Use Detail Report

Use Code	Description	ASF	Instructional	Operations	Academic Support	Library	Student Services	Auxiliary Enterprise	General Admin	Public Services	Ancillary	Unassigned	Total
590	Other	-	-	-	-	-	-	-	-	-	-	-	-
610	Assembly	31,335	-	-	-	-	-	-	-	31,335	-	-	31,335
615	Assembly Service	28,662	-	-	-	-	-	-	-	28,662	-	-	28,662
620	Exhibition	5,322	-	-	-	-	-	-	-	5,322	-	-	5,322
625	Exhibition Service	1,716	-	-	-	-	-	-	-	1,716	-	-	1,716
630	Food Facilities	606	-	-	-	-	-	-	-	606	-	-	606
635	Food Facilities Service	229	-	-	-	-	-	-	-	229	-	-	229
650	Lounge	8,772	-	-	-	-	8,772	-	-	-	-	-	8,772
655	Lounge Service	742	-	-	-	-	742	-	-	-	-	-	742
660	Merchandise Facility	6,895	-	-	-	-	-	6,895	-	-	-	-	6,895
665	Merchandise Facility Service	3,359	-	-	-	-	-	3,359	-	-	-	-	3,359
670	Recreation	-	-	-	-	-	-	-	-	-	-	-	-
675	Recreation Service	-	-	-	-	-	-	-	-	-	-	-	-
680	Meeting Room	11,278	-	-	-	-	-	-	11,278	-	-	-	11,278
685	Meeting Room Service	904	-	-	-	-	-	-	904	-	-	-	904
690	Locker Room	1,226	-	-	-	-	-	-	1,226	-	-	-	1,226
710	Data Processing/Computer	3,925	-	-	-	-	-	-	3,925	-	-	-	3,925
715	DP/Computer Service	2,640	-	-	-	-	-	-	2,640	-	-	-	2,640
720	Shop	14,918	-	-	-	-	-	-	-	-	-	-	14,918
725	Shop Service	5,672	-	-	-	-	-	-	-	-	-	-	5,672
730	Storage	24,685	-	-	-	-	-	-	-	-	-	-	24,685
735	Storage Service	-	-	-	-	-	-	-	-	-	-	-	-
740	Vehicle Storage	704	-	-	-	-	-	-	-	-	-	-	704
770	Central Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-
820	Patient Bath	-	-	-	-	-	-	-	-	-	-	-	-
830	Nursing Station	70	-	-	-	-	-	-	-	70	-	-	70
850	Treatment	972	-	-	-	-	-	-	-	972	-	-	972
860	Service Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
870	Supplies	-	-	-	-	-	-	-	-	-	-	-	-
880	Public Waiting	140	-	-	-	-	-	-	-	-	-	-	140
895	Health Care Service	-	-	-	-	-	-	-	-	-	-	-	-
919	Toilet/Bath	-	-	-	-	-	-	-	-	-	-	-	-

El Camino Community College District
 Indirect Cost Calculation
 6/30/2011

USE ALLOCATION BASED ON BUILDING COST VALUATION

Per Report 17 - Room Use Detail Report

Use Code	Description	ASF	Instructional	Operations	Academic Support	Library	Student Services	Auxiliary Enterprise	General Admin	Public Services	Ancillary	Unassigned	Total
	Total Assignable Square Footage	820,787	376,991	68,195	6,950	66,955	12,641	10,254	123,524	97,432	-	57,845	820,787
	Cost Basis - Buildings (per audit)	<u>176,400,081</u>											
	Calculated per square foot cost	214.92											
	Use Allowance at 2% of cost		1,620,426	293,123	29,873	287,794	54,335	44,075	530,945	418,795	-	248,636	3,528,002
			Direct	Indirect	Direct	Indirect	Direct	Exclude	Indirect	Direct	Direct	Exclude	

Total Direct	2,123,429	66%
Total Indirect	1,111,861	34%
Total to be allocated	<u>3,235,291</u>	
Total Exclude	<u>292,711</u>	
	<u>3,528,002</u>	

El Camino Community College District
 Use Allocation - Buildings and Equipment
 June 30, 2011

Use Allocation

	Equipment
Valuation per Audit	15,301,881
Allocation percentage	1%*
Use Allocation	153,019

Allocation of Use Allocation Between Direct and Indirect:

This allocation has been based on the usage percentage of buildings. Buildings square footage reports designate assignable square footage by room usage. The percentage allocated to direct included classroom and lab square footage and 50% of the Athletics/Physical Education square footage. The following are the calculated percentages:

	From Use Allocation		
	%	Buildings	Equipment
Direct	66%	2,123,429	100,431
Indirect	34%	1,111,861	52,587
Total	100.00%	3,235,291	153,019

* Reduced percentage to 1% since client is not able to identify the cost of equipment purchased with Federal funds.

El Camino Community College District
 Indirect Cost Calculation
 Computer & Media Center Expenditures
 6/30/2011

Location	Salary and Wages	Benefits	Supplies & Other Operating	Capital Outlay	Total	
<i>Expenditures Charged to Academic Support:</i>						
Media - Audio/Visual	\$ 187,554	\$ 53,322	\$ 10,362	\$ -	\$ 251,238	Dept 2602
Media - Film Rentals			2,082		2,082	Dept 2605
Academic Administration Instructional TV	105,128	28,714	18,211		152,053	Dept 2607
Total Media Center	292,682	82,036	30,655	-	405,373	
<i>Expenditures Charged to Institutional Support:</i>						
Academic Info Sys & Tech	407,410	152,054	-	-	557,426	
Total	\$ 700,092	\$ 234,090	\$ 30,655	\$ -	\$ 962,799	