

**Assumes Fully Distributed Costs = (Direct Costs + Shared Costs + Common Overheads) + Gross Revenue Loadings**  
**This tool would only be appropriate for investment-based services and not those that are only expensed labor.**

**User is to populate columns a, b, and c in the table below, in addition to the 6 fields highlighted in red**

**Calculation of Fully Distributed Costs (FDC)**

Customer Name: MCI

GNS Customer Name **1st Farm**

State: **Illinois**

Case Number: **2006-392907**

Service Name: **DS3**

Common Overhead Loading from ViCCS Table: **0.0846**

GRL Factor from ViCCS Table: **0.011242718**

IL COH 0.0846

GRL 0.0112

MA COH 0.0825

GRL 0.0448

	a	b	c	d	e	f
	Rate Element Name	ViCCS Calculated Direct Cost BEFORE GRL	ViCCS Calculated Shared Cost BEFORE GRL	Common Overhead Loading from ViCCS Table	GRL Factor from ViCCS Table	FDC = (b+c) x (1+d) x (1 + (e / (1-e)))
1	DS3	\$10,676.56	\$0.00	0.08460000	0.01124272	<b>\$11,711.47</b>
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						