



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0260 - VILAS RE-5

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	1,016,922	0	1,292	-28,448	1,044,078	-	1,044,078	-	-	
Support Serv-Students	2100-2199	59,862	0	0	0	59,862	-	59,862	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	137	0	0	0	137	-	137	-	-	
Educational Library Services	2220	14,641	0	0	0	14,641	-	14,641	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	153,156	13	25,000	457	-	127,686	127,686	-	-	
Support Serv-School Admin	2400-2499	93,048	0	0	2,738	90,310	-	90,310	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	43,087	0	0	0	-	43,087	-	43,087	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	167,734	0	0	80	-	167,654	167,654	-	-	
Student Transportation Services	2700-2799	71,427	0	1,189	275	69,963	-	69,963	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	128,163	0	0	942	-	127,221	-	127,221	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	66,776	36,206	1,302	380	28,888	-	28,888	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	26,814	-	-	-	-	-	-	-	-	
Total All Programs		1,841,766				1,307,879	465,649	1,603,219	170,308		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- Expendable Trust (71)
- Private Purpose Trust (72)
- Agency (73)
- Pupil Activity Agency (74)
- Other Trust and Agency (70)
- Charter School Fund (11)
- Risk Related Sub Fund of General Fund (18)
- Full Day Kindergarten Mill Levy Override Fund (24)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	2,263,084 (B)	1,603,219 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	305,759	170,308
Carry Forward	669,074	671,044
Total Indirect Costs	974,833 (A)	841,352 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,603,219	
Actual Indirect Costs:		
Admin. Charges	170,308	
Carry Forward	669,074	
Total Indirect Costs	839,382	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,603,219	168,338 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	839,382 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	671,044	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	56.12 %	30.00 %
Direct Costs (34 CFR 75.567)	1,866,528 (B)	1,307,879 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	702,315	465,649
Carry Forward	345,096	76,763
Total Indirect Costs	1,047,411 (A)	542,412 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,307,879	
Actual Indirect Costs:		
Admin. Charges	465,649	
Carry Forward	345,096	
Total Indirect Costs	810,745	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
56.12 X 1,307,879	733,982 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	810,745 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	76,763	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.