



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0050 - BENNETT 29J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	4,459,890	0	186	0	4,459,704	-	4,459,704	-		
Support Serv-Students	2100-2199	227,997	0	0	0	227,997	-	227,997	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	182,602	0	4,512	0	178,090	-	178,090	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	336,554	0	0	63,984	-	272,570	272,570	-		
Support Serv-School Admin	2400-2499	376,810	0	0	0	376,810	-	376,810	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	162,001	0	0	0	-	162,001	-	162,001		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	758,776	0	0	0	-	758,776	758,776	-		
Student Transportation Services	2700-2799	500,082	0	0	7	500,075	-	500,075	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	207,753	0	0	0	-	207,753	-	207,753		
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	325,562	152,977	1,790	0	170,795	-	170,795	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	73,144	-	-	-	-	-	-	-		
Other Uses	5000	131	-	-	-	-	-	-	-		
Debt Service	5100	26,401	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>7,637,703</b>				<b>5,913,471</b>	<b>1,401,100</b>	<b>6,944,818</b>	<b>369,753</b>		



# Colorado Department of Education

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Colorado School District/BOCES

**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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.52 %	5.16 %
Direct Costs (34 CFR 75.567)	7,757,542 (B)	6,944,818 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	433,832	369,753
Carry Forward	71,956	-11,093
Total Indirect Costs	505,788 (A)	358,661 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	6,944,818	
Actual Indirect Costs:		
Admin. Charges	369,753	
Carry Forward	71,956	
Total Indirect Costs	441,709	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.52 X 6,944,818	452,802 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	441,709 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-11,093	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	29.43 %	20.67 %
Direct Costs (34 CFR 75.567)	6,453,092 (B)	5,913,471 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,738,282	1,401,100
Carry Forward	160,729	-178,506
Total Indirect Costs	1,899,011 (A)	1,222,594 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	5,913,471	
Actual Indirect Costs:		
Admin. Charges	1,401,100	
Carry Forward	160,729	
Total Indirect Costs	1,561,829	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.43 X 5,913,471	1,740,335 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,561,829 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-178,506	

\* 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.