



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190 - BYERS 32J

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	2,528,445	1,281	6,885	127,664	2,392,615	-	2,392,615	-		
Support Serv-Students	2100-2199	204,877	0	10	0	204,866	-	204,866	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-		
Educational Library Services	2220	49,247	0	14,800	0	34,447	-	34,447	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	1,001,681	0	20,574	4,387	-	976,721	976,721	-		
Support Serv-School Admin	2400-2499	243,232	0	387	1,260	241,585	-	241,585	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	143,252	0	0	40	-	143,212	-	143,212		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	387,880	0	3,791	9	-	384,080	384,080	-		
Student Transportation Services	2700-2799	268,997	0	0	3,358	265,639	-	265,639	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	65,905	0	18,560	0	-	47,345	-	47,345		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	20	0	0	20	-	0	-	0		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	863,148	0	800,561	0	62,587	-	62,587	-		
Food Services Operations	3100	228,093	103,040	12,383	306	112,365	-	112,365	-		
Enterprise Operations	3200	44,520	0	0	0	44,520	-	44,520	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	42,745	0	0	628	42,117	-	42,117	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	144,608	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	74,805	-	-	-	-	-	-	-		
Total All Programs		6,291,456				3,400,742	1,551,357	4,761,543	190,557		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.11 %	1.19 %
Direct Costs (34 CFR 75.567)	3,839,968 (B)	4,761,543 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	258,987	190,557
Carry Forward	14,095	-133,894
Total Indirect Costs	273,082 (A)	56,663 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,761,543	
Actual Indirect Costs:		
Admin. Charges	190,557	
Carry Forward	14,095	
Total Indirect Costs	204,652	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.11 X 4,761,543	338,546 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	204,652 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-133,894	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.48 %	30.00 %
Direct Costs (34 CFR 75.567)	3,258,750 (B)	3,400,742 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	840,205	1,551,357
Carry Forward	-107,758	679,113
Total Indirect Costs	732,447 (A)	2,230,470 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,400,742	
Actual Indirect Costs:		
Admin. Charges	1,551,357	
Carry Forward	-107,758	
Total Indirect Costs	1,443,599	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.48 X 3,400,742	764,487 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,443,599 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	679,113	

* 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.