



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0220 - ARCHULETA COUNTY 50 JT

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	7,158,054	0	66,958	0	7,091,096	-	7,091,096	-	-	
Support Serv-Students	2100-2199	478,201	0	0	0	478,201	-	478,201	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	113,036	0	0	0	113,036	-	113,036	-	-	
Educational Library Services	2220	120,781	0	2,730	0	118,051	-	118,051	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	427,212	0	741	9,729	-	416,742	416,742	-	-	
Support Serv-School Admin	2400-2499	689,899	0	1,595	0	688,305	-	688,305	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	203,372	0	0	0	-	203,372	-	203,372	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,240,821	0	17,013	0	-	1,223,808	1,223,808	-	-	
Student Transportation Services	2700-2799	601,251	0	2,648	0	598,604	-	598,604	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	429,661	0	6,713	0	-	422,948	-	422,948	-	
Planning/Evaluation	2810-2814	22,878	0	0	0	22,878	-	22,878	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	8,260	0	0	0	-	8,260	-	8,260	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	1,000	0	0	0	1,000	-	1,000	-	-	
Food Services Operations	3100	491,831	251,868	5,736	0	234,227	-	234,227	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	4,730	-	-	-	-	-	-	-	-	
Other Uses	5000	35,000	-	-	-	-	-	-	-	-	
Debt Service	5100	118,896	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>12,144,886</b>				<b>9,345,399</b>	<b>2,275,131</b>	<b>10,985,949</b>	<b>634,580</b>		



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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	10,692,626 (B)	10,985,949 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,214,056	634,580
Carry Forward	1,603,483	1,084,539
Total Indirect Costs	3,817,539 (A)	1,719,119 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	10,985,949	
Actual Indirect Costs:		
Admin. Charges	634,580	
Carry Forward	1,603,483	
Total Indirect Costs	2,238,063	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,985,949	1,153,525 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,238,063 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,084,539	

## 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)	54.88 %	7.99 %
Direct Costs (34 CFR 75.567)	9,188,741 (B)	9,345,399 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,717,941	2,275,131
Carry Forward	1,324,913	-1,528,711
Total Indirect Costs	5,042,854 (A)	746,420 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	9,345,399	
Actual Indirect Costs:		
Admin. Charges	2,275,131	
Carry Forward	1,324,913	
Total Indirect Costs	3,600,044	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
54.88 X 9,345,399	5,128,755 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,600,044 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-1,528,711	

\* 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.