



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0230 - WALSH RE-1

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	1,112,443	0	1,577	0	1,110,866	-	1,110,866	-	-	
Support Serv-Students	2100-2199	43,369	0	0	0	43,369	-	43,369	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	10,045	0	0	0	10,045	-	10,045	-	-	
Educational Library Services	2220	40,243	0	0	0	40,243	-	40,243	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	201,559	0	0	0	-	201,559	201,559	-	-	
Support Serv-School Admin	2400-2499	152,150	0	0	0	152,150	-	152,150	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	29,302	0	0	0	-	29,302	-	29,302	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	269,045	0	0	0	-	269,045	269,045	-	-	
Student Transportation Services	2700-2799	146,449	0	0	0	146,449	-	146,449	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	17,994	0	0	0	-	17,994	-	17,994	-	
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	89,718	50,150	1,192	0	38,376	-	38,376	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	20,596	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	4,174	-	-	-	-	-	-	-	-	
Total All Programs		2,137,087				1,541,499	517,899	2,012,102	47,296		



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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)	2.22 %	2.27 %
Direct Costs (34 CFR 75.567)	2,008,982 (B)	2,012,102 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	48,971	47,296
Carry Forward	-4,299	-1,672
Total Indirect Costs	44,672 (A)	45,624 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,012,102	
Actual Indirect Costs:		
Admin. Charges	47,296	
Carry Forward	-4,299	
Total Indirect Costs	42,997	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.22 X 2,012,102	44,669 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	42,997 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-1,672	

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)	31.08 %	30.00 %
Direct Costs (34 CFR 75.567)	1,567,115 (B)	1,541,499 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	490,838	517,899
Carry Forward	-3,800	35,001
Total Indirect Costs	487,038 (A)	552,900 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,541,499	
Actual Indirect Costs:		
Admin. Charges	517,899	
Carry Forward	-3,800	
Total Indirect Costs	514,099	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.08 X 1,541,499	479,098 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	514,099 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	35,001	

* 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.