



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0240 - PRITCHETT RE-3

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	661,170	0	10,386	31,191	619,592	-	619,592	-		
Support Serv-Students	2100-2199	67,371	0	0	20,849	46,522	-	46,522	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	19,828	0	0	0	19,828	-	19,828	-		
Educational Library Services	2220	155	0	0	0	155	-	155	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	141,547	0	243	20,268	-	121,036	121,036	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	79,618	0	0	0	-	79,618	-	79,618		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	143,033	0	0	1,266	-	141,767	141,767	-		
Student Transportation Services	2700-2799	53,906	0	0	56	53,851	-	53,851	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	9,550	0	0	9,550	0	-	0	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	27,961	0	0	-1,520	-	29,481	-	29,481		
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	68,451	35,837	1,614	3,026	27,974	-	27,974	-		
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	-	-	-	-	-	-	-	-		
Total All Programs		1,272,588				767,921	371,902	1,030,724	109,099		



Colorado Department of Education

Indirect Cost Report

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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.41 %	10.50 %
Direct Costs (34 CFR 75.567)	1,073,889 (B)	1,030,724 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	93,658	109,099
Carry Forward	18,143	19,944
Total Indirect Costs	111,801 (A)	129,043 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,030,724	
Actual Indirect Costs:		
Admin. Charges	109,099	
Carry Forward	18,143	
Total Indirect Costs	127,242	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.41 X 1,030,724	107,298 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	127,242 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	19,944	

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)	51.66 %	30.00 %
Direct Costs (34 CFR 75.567)	800,841 (B)	767,921 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	366,706	371,902
Carry Forward	47,026	22,220
Total Indirect Costs	413,732 (A)	394,122 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	767,921	
Actual Indirect Costs:		
Admin. Charges	371,902	
Carry Forward	47,026	
Total Indirect Costs	418,928	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
51.66 X 767,921	396,708 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	418,928 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	22,220	

* 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.