



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0260 - VILAS RE-5

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	758,445	0	0	2,309	756,136	-	756,136	-	-	
Support Serv-Students	2100-2199	16,816	0	0	0	16,816	-	16,816	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	17,913	0	0	0	17,913	-	17,913	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	99,440	0	0	9,038	-	90,402	90,402	-	-	
Support Serv-School Admin	2400-2499	111,533	0	0	5,738	105,795	-	105,795	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	39,031	0	0	0	-	39,031	-	39,031	-	
Oper & Maint of Plant Serv w/ Grants	2600	1,995	0	0	0	1,995	-	1,995	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	137,546	0	0	0	-	137,546	137,546	-	-	
Student Transportation Services	2700-2799	91,995	0	0	39	91,957	-	91,957	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	3,000	0	0	0	3,000	-	3,000	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	86,697	0	0	14,896	-	71,801	-	71,801	-	
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	86,046	45,699	1,711	208	38,428	-	38,428	-	-	
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	29,849	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>1,480,306</b>				<b>1,032,041</b>	<b>338,780</b>	<b>1,259,988</b>	<b>110,832</b>		



# Colorado Department of Education

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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)	9.45 %	9.65 %
Direct Costs (34 CFR 75.567)	1,882,446 (B)	1,259,988 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	158,923	110,832
Carry Forward	19,049	10,812
Total Indirect Costs	177,972 (A)	121,644 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	1,259,988	
Actual Indirect Costs:		
Admin. Charges	110,832	
Carry Forward	19,049	
Total Indirect Costs	129,881	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.45 X 1,259,988	119,069 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	129,881 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	10,812	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	53.32 %	30.00 %
Direct Costs (34 CFR 75.567)	1,519,008 (B)	1,032,041 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	522,361	338,780
Carry Forward	287,619	76,115
Total Indirect Costs	809,980 (A)	414,894 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	1,032,041	
Actual Indirect Costs:		
Admin. Charges	338,780	
Carry Forward	287,619	
Total Indirect Costs	626,399	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
53.32 X       1,032,041	550,284 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	626,399 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	76,115	

\* 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.