



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0310 - MC CLAVE RE-2

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	1,711,956	0	47,851	5,313	1,658,792	-	1,658,792	-	-	
Support Serv-Students	2100-2199	36,509	0	0	0	36,509	-	36,509	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	21,545	0	0	0	21,545	-	21,545	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	135,894	0	0	0	-	135,894	135,894	-	-	
Support Serv-School Admin	2400-2499	154,351	0	0	0	154,351	-	154,351	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	97,651	0	2,700	0	-	94,951	-	94,951	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	421,333	0	46,610	38	-	374,685	374,685	-	-	
Student Transportation Services	2700-2799	130,756	0	14,700	0	116,056	-	116,056	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	30,333	0	0	0	-	30,333	-	30,333	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	193,776	109,282	2,472	72	81,950	-	81,950	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	968	0	0	0	968	-	968	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	110,415	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	143,072	-	-	-	-	-	-	-	-	
Total All Programs		3,188,560				2,070,171	635,864	2,580,751	125,284		



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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)	6.31 %	4.22 %
Direct Costs (34 CFR 75.567)	2,358,721 (B)	2,580,751 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	127,650	125,284
Carry Forward	21,254	-16,307
Total Indirect Costs	148,904 (A)	108,978 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,580,751	
Actual Indirect Costs:		
Admin. Charges	125,284	
Carry Forward	21,254	
Total Indirect Costs	146,538	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.31 X 2,580,751	162,845 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	146,538 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-16,307	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	33.85 %	29.71 %
Direct Costs (34 CFR 75.567)	1,890,538 (B)	2,070,171 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	595,833	635,864
Carry Forward	44,162	-20,727
Total Indirect Costs	639,995 (A)	615,137 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,070,171	
Actual Indirect Costs:		
Admin. Charges	635,864	
Carry Forward	44,162	
Total Indirect Costs	680,026	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
33.85 X 2,070,171	700,753 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	680,026 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-20,727	

* 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.