



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0520 - CHEYENNE COUNTY 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	1,532,650	0	8,380	0	1,524,270	-	1,524,270	-		
Support Serv-Students	2100-2199	65,248	0	0	0	65,248	-	65,248	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	22,464	0	0	0	22,464	-	22,464	-		
Educational Library Services	2220	28,061	0	0	0	28,061	-	28,061	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	179,385	0	0	2,247	-	177,138	177,138	-		
Support Serv-School Admin	2400-2499	224,657	0	0	0	224,657	-	224,657	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	341,269	0	0	0	-	341,269	341,269	-		
Student Transportation Services	2700-2799	181,827	0	0	0	181,827	-	181,827	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	24,131	0	0	0	-	24,131	-	24,131		
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	122,260	43,795	0	0	78,465	-	78,465	-		
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	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>2,721,951</b>				<b>2,124,991</b>	<b>542,538</b>	<b>2,643,398</b>	<b>24,131</b>		



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.65 %	0.99 %
Direct Costs (34 CFR 75.567)	2,740,805 (B)	2,643,398 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	23,557	24,131
Carry Forward	21,651	2,166
Total Indirect Costs	45,208 (A)	26,297 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,643,398	
Actual Indirect Costs:		
Admin. Charges	24,131	
Carry Forward	21,651	
Total Indirect Costs	45,782	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.65 X 2,643,398	43,616 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	45,782 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	2,166	

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)	27.19 %	22.59 %
Direct Costs (34 CFR 75.567)	2,152,083 (B)	2,124,991 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	612,279	542,538
Carry Forward	-27,201	-62,448
Total Indirect Costs	585,078 (A)	480,090 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,124,991	
Actual Indirect Costs:		
Admin. Charges	542,538	
Carry Forward	-27,201	
Total Indirect Costs	515,337	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.19 X      2,124,991	577,785 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	515,337 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-62,448	

\* 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.