



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0550 - NORTH CONEJOS RE-1J

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	5,774,531	0	97,376	258,338	5,418,817	-	5,418,817	-	-	
Support Serv-Students	2100-2199	202,565	0	0	0	202,565	-	202,565	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	314,798	0	1,678	0	313,119	-	313,119	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	925,219	0	1,442	0	-	923,777	923,777	-	-	
Support Serv-School Admin	2400-2499	630,340	0	0	0	630,340	-	630,340	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	51,251	0	0	0	-	51,251	-	51,251	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	687,242	0	0	0	-	687,242	687,242	-	-	
Student Transportation Services	2700-2799	432,411	0	584	127	431,700	-	431,700	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	207,891	0	0	0	-	207,891	-	207,891	-	
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	566,085	205,303	8,492	0	352,290	-	352,290	-	-	
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		9,792,334				7,348,832	1,870,161	8,959,850	259,142		



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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)	0.44 %	4.15 %
Direct Costs (34 CFR 75.567)	8,525,280 (B)	8,959,850 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	144,954	259,142
Carry Forward	-107,074	112,645
Total Indirect Costs	37,880 (A)	371,788 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	8,959,850	
Actual Indirect Costs:		
Admin. Charges	259,142	
Carry Forward	-107,074	
Total Indirect Costs	152,068	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.44 X 8,959,850	39,423 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	152,068 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	112,645	

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)	18.64 %	30.00 %
Direct Costs (34 CFR 75.567)	7,255,624 (B)	7,348,832 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,414,611	1,870,161
Carry Forward	-62,184	438,154
Total Indirect Costs	1,352,427 (A)	2,308,315 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	7,348,832	
Actual Indirect Costs:		
Admin. Charges	1,870,161	
Carry Forward	-62,184	
Total Indirect Costs	1,807,977	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.64 X 7,348,832	1,369,822 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,807,977 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	438,154	

* 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.