



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0580 - SOUTH CONEJOS RE-10

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	1,547,693	0	0	0	1,547,693	-	1,547,693	-		
Support Serv-Students	2100-2199	132,999	0	0	0	132,999	-	132,999	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	19,291	0	0	0	19,291	-	19,291	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	20,263	0	0	0	20,263	-	20,263	-		
Support Serv-General Admin w/o Grants	2300	270,362	0	0	24,399	-	245,963	245,963	-		
Support Serv-School Admin	2400-2499	234,913	0	0	0	234,913	-	234,913	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	906	0	0	0	-	906	-	906		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	357,121	0	0	0	-	357,121	357,121	-		
Student Transportation Services	2700-2799	138,672	0	0	0	138,672	-	138,672	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	105,558	0	0	0	-	105,558	-	105,558		
Planning/Evaluation	2810-2814	5,825	0	0	0	5,825	-	5,825	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	19,411	0	0	0	-	19,411	-	19,411		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	166,182	65,625	0	0	100,557	-	100,557	-		
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>3,019,197</b>				<b>2,200,213</b>	<b>728,960</b>	<b>2,803,297</b>	<b>125,876</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)	7.22 %	3.83 %
Direct Costs (34 CFR 75.567)	2,748,913 (B)	2,803,297 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	140,209	125,876
Carry Forward	58,148	-18,374
Total Indirect Costs	198,357 (A)	107,502 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,803,297	
Actual Indirect Costs:		
Admin. Charges	125,876	
Carry Forward	58,148	
Total Indirect Costs	184,024	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.22 X           2,803,297	202,398 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	184,024 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-18,374	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	42.54 %	30.00 %
Direct Costs (34 CFR 75.567)	2,142,519 (B)	2,200,213 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	746,603	728,960
Carry Forward	164,842	-42,168
Total Indirect Costs	911,445 (A)	686,792 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	2,200,213	
Actual Indirect Costs:		
Admin. Charges	728,960	
Carry Forward	164,842	
Total Indirect Costs	893,802	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
42.54 X 2,200,213	935,970 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	893,802 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-42,168	

\* 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.