



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0740 - SIERRA GRANDE R-30

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	1,735,630	0	0	59,440	1,676,190	-	1,676,190	-	-	
Support Serv-Students	2100-2199	78,540	0	0	0	78,540	-	78,540	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	227,409	0	0	0	227,409	-	227,409	-	-	
Educational Library Services	2220	94,664	0	0	0	94,664	-	94,664	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	268,828	0	0	2,030	-	266,798	266,798	-	-	
Support Serv-School Admin	2400-2499	254,737	0	0	0	254,737	-	254,737	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	49,689	0	0	0	-	49,689	-	49,689	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	383,669	0	5,371	0	-	378,298	378,298	-	-	
Student Transportation Services	2700-2799	182,641	0	0	0	182,641	-	182,641	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	59,126	0	0	0	-	59,126	-	59,126	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	3,056	0	0	0	-	3,056	-	3,056	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	201,283	110,756	1,139	0	89,388	-	89,388	-	-	
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	83,073	-	-	-	-	-	-	-	-	
Total All Programs		3,622,344				2,603,568	756,966	3,248,664	111,870		



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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)	4.18 %	2.89 %
Direct Costs (34 CFR 75.567)	3,071,054 (B)	3,248,664 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	122,523	111,870
Carry Forward	5,818	-18,106
Total Indirect Costs	128,341 (A)	93,765 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,248,664	
Actual Indirect Costs:		
Admin. Charges	111,870	
Carry Forward	5,818	
Total Indirect Costs	117,688	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.18 X 3,248,664	135,794 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	117,688 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-18,106	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	48.67 %	17.74 %
Direct Costs (34 CFR 75.567)	2,292,837 (B)	2,603,568 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	900,740	756,966
Carry Forward	215,181	-295,010
Total Indirect Costs	1,115,921 (A)	461,956 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,603,568	
Actual Indirect Costs:		
Admin. Charges	756,966	
Carry Forward	215,181	
Total Indirect Costs	972,147	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
48.67 X 2,603,568	1,267,157 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	972,147 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-295,010	

* 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.