



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0770 - CROWLEY COUNTY RE-1-J

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	2,424,240	0	12,886	179,891	2,231,462	-	2,231,462	-		
Support Serv-Students	2100-2199	180,143	0	3,968	0	176,175	-	176,175	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	34,503	0	0	0	34,503	-	34,503	-		
Educational Library Services	2220	23,625	0	623	0	23,003	-	23,003	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	291,840	0	79	2,618	-	289,143	289,143	-		
Support Serv-School Admin	2400-2499	293,293	0	323	405	292,566	-	292,566	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	56,650	0	230	0	-	56,420	-	56,420		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	496,609	0	24,718	600	-	471,290	471,290	-		
Student Transportation Services	2700-2799	245,795	0	32,790	596	212,409	-	212,409	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	149,448	0	19,137	0	-	130,311	-	130,311		
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	190,574	102,464	1,499	1,011	85,600	-	85,600	-		
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	113,701	-	-	-	-	-	-	-		
Total All Programs		4,500,421				3,055,717	947,164	3,816,150	186,731		



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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)	6.05 %	3.61 %
Direct Costs (34 CFR 75.567)	3,672,672 (B)	3,816,150 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	227,061	186,731
Carry Forward	-5,011	-49,157
Total Indirect Costs	222,050 (A)	137,573 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,816,150	
Actual Indirect Costs:		
Admin. Charges	186,731	
Carry Forward	-5,011	
Total Indirect Costs	181,720	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.05 X 3,816,150	230,877 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	181,720 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-49,157	

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)	30.33 %	30.00 %
Direct Costs (34 CFR 75.567)	2,985,950 (B)	3,055,717 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	913,782	947,164
Carry Forward	-8,153	12,212
Total Indirect Costs	905,629 (A)	959,376 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	3,055,717	
Actual Indirect Costs:		
Admin. Charges	947,164	
Carry Forward	-8,153	
Total Indirect Costs	939,011	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.33 X 3,055,717	926,799 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	939,011 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	12,212	

* 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.