



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870 - DELTA COUNTY 50(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	27,299,240	0	226,731	169,864	26,902,645	-	26,902,645	-		
Support Serv-Students	2100-2199	975,915	0	17,529	0	958,386	-	958,386	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	697,761	0	4,290	0	693,471	-	693,471	-		
Educational Library Services	2220	216,958	0	0	0	216,958	-	216,958	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	1,107,416	0	1,800	0	-	1,105,616	1,105,616	-		
Support Serv-School Admin	2400-2499	2,318,553	0	0	0	2,318,553	-	2,318,553	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	998,799	0	0	160,883	-	837,916	-	837,916		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	4,126,012	0	13,123	0	-	4,112,890	4,112,890	-		
Student Transportation Services	2700-2799	1,421,798	0	0	11	1,421,787	-	1,421,787	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	943,491	0	123,525	0	-	819,966	-	819,966		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	33,075	0	0	33,075	-	0	-	0		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	14,896	0	14,896	0	0	-	0	-		
Food Services Operations	3100	1,674,017	698,371	35,091	0	940,555	-	940,555	-		
Enterprise Operations	3200	18,114	0	0	0	18,114	-	18,114	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	1,241,556	0	2,287	0	1,239,269	-	1,239,269	-		
Facil Acquisition & Construction Svcs	4000	22,283	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		43,109,886				34,709,738	6,876,388	39,928,244	1,657,882		



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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)	4.83 %	4.37 %
Direct Costs (34 CFR 75.567)	39,121,595 (B)	39,928,244 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,532,264	1,657,882
Carry Forward	356,099	85,447
Total Indirect Costs	1,888,363 (A)	1,743,329 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	39,928,244	
Actual Indirect Costs:		
Admin. Charges	1,657,882	
Carry Forward	356,099	
Total Indirect Costs	2,013,981	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.83 X 39,928,244	1,928,534 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,013,981 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	85,447	

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)	19.89 %	21.83 %
Direct Costs (34 CFR 75.567)	34,516,859 (B)	34,709,738 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,137,000	6,876,388
Carry Forward	727,525	700,146
Total Indirect Costs	6,864,525 (A)	7,576,534 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	34,709,738	
Actual Indirect Costs:		
Admin. Charges	6,876,388	
Carry Forward	727,525	
Total Indirect Costs	7,603,913	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.89 X 34,709,738	6,903,767 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	7,603,913 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	700,146	

* 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.