



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0930 - KIOWA C-2

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	1,950,490	0	0	85,397	1,865,093	-	1,865,093	-	-	
Support Serv-Students	2100-2199	76,398	0	0	0	76,398	-	76,398	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	5,898	0	0	0	5,898	-	5,898	-	-	
Educational Library Services	2220	29,056	0	0	0	29,056	-	29,056	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	107,206	0	0	1,983	-	105,223	105,223	-	-	
Support Serv-School Admin	2400-2499	273,384	0	0	0	273,384	-	273,384	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	106,018	0	0	0	-	106,018	-	106,018	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	731,515	0	71,169	0	-	660,346	660,346	-	-	
Student Transportation Services	2700-2799	75,769	0	0	0	75,769	-	75,769	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	118,786	0	0	0	-	118,786	-	118,786	-	
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	142,068	55,757	4,126	0	82,185	-	82,185	-	-	
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	4,184	-	-	-	-	-	-	-	-	
Total All Programs		3,620,770				2,407,783	990,372	3,173,352	224,803		



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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)	7.48 %	7.21 %
Direct Costs (34 CFR 75.567)	3,030,651 (B)	3,173,352 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	210,127	224,803
Carry Forward	16,616	4,053
Total Indirect Costs	226,743 (A)	228,856 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,173,352	
Actual Indirect Costs:		
Admin. Charges	224,803	
Carry Forward	16,616	
Total Indirect Costs	241,419	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.48 X 3,173,352	237,367 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	241,419 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	4,053	

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)	25.60 %	30.00 %
Direct Costs (34 CFR 75.567)	2,543,326 (B)	2,407,783 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	697,452	990,372
Carry Forward	-46,289	327,691
Total Indirect Costs	651,163 (A)	1,318,063 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,407,783	
Actual Indirect Costs:		
Admin. Charges	990,372	
Carry Forward	-46,289	
Total Indirect Costs	944,083	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.6 X 2,407,783	616,392 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	944,083 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	327,691	

* 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.