



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0960 - AGATE 300

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	301,778	0	1,016	0	300,762	-	300,762	-	-	
Support Serv-Students	2100-2199	2,506	0	0	0	2,506	-	2,506	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	27,328	0	27,006	0	322	-	322	-	-	
Educational Library Services	2220	3,227	0	0	0	3,227	-	3,227	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	140,009	0	0	3,251	-	136,758	136,758	-	-	
Support Serv-School Admin	2400-2499	33,817	0	1,800	0	32,017	-	32,017	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	49,056	0	0	0	-	49,056	-	49,056	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	123,095	325	33,131	0	-	89,640	89,640	-	-	
Student Transportation Services	2700-2799	46,109	0	0	0	46,109	-	46,109	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	6,339	0	0	0	-	6,339	-	6,339	-	
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	781	0	0	0	781	-	781	-	-	
Food Services Operations	3100	35,917	8,603	84	0	27,230	-	27,230	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	25,234	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	4,097	-	-	-	-	-	-	-	-	
Total All Programs		799,292				412,954	281,792	639,352	55,395		



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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)	10.50 %	9.46 %
Direct Costs (34 CFR 75.567)	641,957 (B)	639,352 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	51,519	55,395
Carry Forward	16,849	5,112
Total Indirect Costs	68,368 (A)	60,506 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	639,352	
Actual Indirect Costs:		
Admin. Charges	55,395	
Carry Forward	16,849	
Total Indirect Costs	72,244	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 639,352	67,132 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	72,244 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,112	

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)	92.09 %	30.00 %
Direct Costs (34 CFR 75.567)	428,417 (B)	412,954 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	265,060	281,792
Carry Forward	129,480	30,983
Total Indirect Costs	394,540 (A)	312,776 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	412,954	
Actual Indirect Costs:		
Admin. Charges	281,792	
Carry Forward	129,480	
Total Indirect Costs	411,272	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
92.09 X 412,954	380,289 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	411,272 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	30,983	

* 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.