



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1120 - EDISON 54 JT

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	1,150,701	244	0	1,766	1,148,692	-	1,148,692	-	-	
Support Serv-Students	2100-2199	97,532	0	0	0	97,532	-	97,532	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,449	0	0	0	7,449	-	7,449	-	-	
Educational Library Services	2220	18,362	0	0	0	18,362	-	18,362	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	81,946	0	0	6,730	-	75,216	75,216	-	-	
Support Serv-School Admin	2400-2499	128,073	0	0	0	128,073	-	128,073	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	109,841	0	0	0	-	109,841	-	109,841	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	238,133	0	39,571	0	-	198,562	198,562	-	-	
Student Transportation Services	2700-2799	148,239	0	23,000	0	125,239	-	125,239	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	39,139	0	0	0	-	39,139	-	39,139	-	
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	94,253	34,994	10,083	0	49,176	-	49,176	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	2,858	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		2,116,526				1,574,523	422,758	1,848,301	148,980		



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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)	8.70 %	8.54 %
Direct Costs (34 CFR 75.567)	1,849,347 (B)	1,848,301 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	140,312	148,980
Carry Forward	20,639	8,817
Total Indirect Costs	160,951 (A)	157,796 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,848,301	
Actual Indirect Costs:		
Admin. Charges	148,980	
Carry Forward	20,639	
Total Indirect Costs	169,619	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.7 X 1,848,301	160,802 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	169,619 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	8,817	

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)	30.82 %	27.60 %
Direct Costs (34 CFR 75.567)	1,577,745 (B)	1,574,523 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	411,915	422,758
Carry Forward	74,338	11,828
Total Indirect Costs	486,253 (A)	434,585 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,574,523	
Actual Indirect Costs:		
Admin. Charges	422,758	
Carry Forward	74,338	
Total Indirect Costs	497,096	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.82 X 1,574,523	485,268 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	497,096 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	11,828	

* 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.