



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1330 - GILPIN COUNTY RE-1

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	2,550,773	106	4,896	118,589	2,427,181	-	2,427,181	-		
Support Serv-Students	2100-2199	160,107	0	467	0	159,640	-	159,640	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	110,109	0	810	0	109,299	-	109,299	-		
Educational Library Services	2220	44,481	0	0	0	44,481	-	44,481	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	301,779	0	0	0	-	301,779	301,779	-		
Support Serv-School Admin	2400-2499	330,679	0	0	0	330,679	-	330,679	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	93,217	0	0	0	-	93,217	-	93,217		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	718,401	0	21,331	0	-	697,069	697,069	-		
Student Transportation Services	2700-2799	269,169	0	0	0	269,169	-	269,169	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	273,869	0	0	0	-	273,869	-	273,869		
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	187,656	92,329	0	0	95,328	-	95,328	-		
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	-	-	-	-	-	-	-	-		
Total All Programs		5,040,240				3,435,778	1,365,934	4,434,626	367,085		



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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)	7.54 %	9.67 %
Direct Costs (34 CFR 75.567)	4,062,523 (B)	4,434,626 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	277,288	367,085
Carry Forward	29,197	61,911
Total Indirect Costs	306,485 (A)	428,997 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,434,626	
Actual Indirect Costs:		
Admin. Charges	367,085	
Carry Forward	29,197	
Total Indirect Costs	396,282	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.54 X 4,434,626	334,371 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	396,282 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	61,911	

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)	34.67 %	30.00 %
Direct Costs (34 CFR 75.567)	3,200,531 (B)	3,435,778 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,139,281	1,365,934
Carry Forward	-29,746	145,004
Total Indirect Costs	1,109,535 (A)	1,510,937 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,435,778	
Actual Indirect Costs:		
Admin. Charges	1,365,934	
Carry Forward	-29,746	
Total Indirect Costs	1,336,188	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.67 X 3,435,778	1,191,184 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,336,188 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	145,004	

* 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.