



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360 - GUNNISON WATERSHED RE1J

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	10,562,425	0	58,669	277,670	10,226,086	-	10,226,086	-		
Support Serv-Students	2100-2199	483,884	0	0	0	483,884	-	483,884	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	851,205	0	775	0	850,430	-	850,430	-		
Educational Library Services	2220	1,000	0	0	0	1,000	-	1,000	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	368,678	0	0	0	-	368,678	368,678	-		
Support Serv-School Admin	2400-2499	993,427	0	0	0	993,427	-	993,427	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	248,740	0	0	2,500	-	246,240	-	246,240		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,436,774	0	15,951	0	-	1,420,823	1,420,823	-		
Student Transportation Services	2700-2799	633,748	0	26	0	633,722	-	633,722	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	948,501	0	105,652	0	-	842,849	-	842,849		
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	684,615	315,250	32,126	0	337,239	-	337,239	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	1,223	0	0	0	1,223	-	1,223	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	51,472	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		17,265,691				13,527,010	2,878,590	15,316,511	1,089,089		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	4.50 %	10.28 %
Direct Costs (34 CFR 75.567)	14,446,770 (B)	15,316,511 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	565,551	1,089,089
Carry Forward	84,860	484,706
Total Indirect Costs	650,411 (A)	1,573,796 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	15,316,511	
Actual Indirect Costs:		
Admin. Charges	1,089,089	
Carry Forward	84,860	
Total Indirect Costs	1,173,949	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.5 X 15,316,511	689,243 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,173,949 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	484,706	

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)	19.66 %	24.82 %
Direct Costs (34 CFR 75.567)	12,762,770 (B)	13,527,010 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,249,551	2,878,590
Carry Forward	258,978	478,157
Total Indirect Costs	2,508,529 (A)	3,356,747 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	13,527,010	
Actual Indirect Costs:		
Admin. Charges	2,878,590	
Carry Forward	258,978	
Total Indirect Costs	3,137,568	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.66 X 13,527,010	2,659,410 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,137,568 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	478,157	

* 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.