



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1380 - HINSDALE 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	773,258	0	0	0	773,258	-	773,258	-		
Support Serv-Students	2100-2199	55,531	0	0	0	55,531	-	55,531	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	52,667	0	4,427	0	48,240	-	48,240	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	172,705	0	0	0	-	172,705	172,705	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	55,941	0	0	0	-	55,941	-	55,941		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	124,314	0	11,719	0	-	112,595	112,595	-		
Student Transportation Services	2700-2799	47,756	0	0	0	47,756	-	47,756	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,996	0	0	0	-	9,996	-	9,996		
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	2,976	0	0	0	2,976	-	2,976	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	7,213	0	0	0	7,213	-	7,213	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		1,302,355				934,973	351,236	1,220,272	65,937		



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)	5.07 %	6.08 %
Direct Costs (34 CFR 75.567)	1,321,860 (B)	1,220,272 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	62,886	65,937
Carry Forward	4,156	8,225
Total Indirect Costs	67,042 (A)	74,162 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,220,272	
Actual Indirect Costs:		
Admin. Charges	65,937	
Carry Forward	4,156	
Total Indirect Costs	70,093	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.07 X 1,220,272	61,868 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	70,093 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	8,225	

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)	38.66 %	30.00 %
Direct Costs (34 CFR 75.567)	998,924 (B)	934,973 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	385,822	351,236
Carry Forward	383	-9,842
Total Indirect Costs	386,205 (A)	341,394 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	934,973	
Actual Indirect Costs:		
Admin. Charges	351,236	
Carry Forward	383	
Total Indirect Costs	351,619	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
38.66 X 934,973	361,461 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	351,619 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-9,842	

* 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.