



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1440 - PLAINVIEW RE-2

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	542,593	0	18,569	24,192	499,832	-	499,832	-	-	
Support Serv-Students	2100-2199	22,970	0	0	0	22,970	-	22,970	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	4,349	0	0	0	4,349	-	4,349	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	104,641	0	0	0	-	104,641	104,641	-	-	
Support Serv-School Admin	2400-2499	32,783	0	0	0	32,783	-	32,783	-	-	
Support Serv-Business w/ Grants	2500	512	0	0	512	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	49,189	0	0	0	-	49,189	-	49,189	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	199,923	0	13,967	0	-	185,956	185,956	-	-	
Student Transportation Services	2700-2799	76,089	0	0	0	76,089	-	76,089	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	26,377	0	0	0	-	26,377	-	26,377	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	22,725	0	0	0	-	22,725	-	22,725	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	67,252	28,201	1,551	0	37,500	-	37,500	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>1,149,402</b>				<b>673,522</b>	<b>388,888</b>	<b>964,119</b>	<b>98,291</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.17 %	10.50 %
Direct Costs (34 CFR 75.567)	1,078,756 (B)	964,119 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	71,669	98,291
Carry Forward	-5,118	33,687
Total Indirect Costs	66,551 (A)	131,978 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	964,119	
Actual Indirect Costs:		
Admin. Charges	98,291	
Carry Forward	-5,118	
Total Indirect Costs	93,173	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.17 X 964,119	59,486 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	93,173 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	33,687	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	56.84 %	30.00 %
Direct Costs (34 CFR 75.567)	793,760 (B)	673,522 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	356,665	388,888
Carry Forward	94,537	100,595
Total Indirect Costs	451,202 (A)	489,483 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	673,522	
Actual Indirect Costs:		
Admin. Charges	388,888	
Carry Forward	94,537	
Total Indirect Costs	483,425	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
56.84 X 673,522	382,830 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	483,425 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	100,595	

\* 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.