



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1480 - STRATTON R-4

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	1,327,295	0	14,748	90,295	1,222,252	-	1,222,252	-		
Support Serv-Students	2100-2199	62,881	0	0	0	62,881	-	62,881	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	30,246	0	0	0	30,246	-	30,246	-		
Educational Library Services	2220	60,312	0	0	0	60,312	-	60,312	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	174,546	0	0	3,800	-	170,746	170,746	-		
Support Serv-School Admin	2400-2499	132,366	0	0	0	132,366	-	132,366	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	321,286	0	0	0	-	321,286	321,286	-		
Student Transportation Services	2700-2799	133,309	0	7,551	0	125,758	-	125,758	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	20,702	0	0	0	-	20,702	-	20,702		
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	143,279	73,648	1,216	891	67,524	-	67,524	-		
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>2,406,222</b>				<b>1,701,338</b>	<b>512,735</b>	<b>2,193,370</b>	<b>20,702</b>		



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.56 %	0.97 %
Direct Costs (34 CFR 75.567)	2,191,909 (B)	2,193,370 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	20,318	20,702
Carry Forward	13,980	466
Total Indirect Costs	34,298 (A)	21,168 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,193,370	
Actual Indirect Costs:		
Admin. Charges	20,702	
Carry Forward	13,980	
Total Indirect Costs	34,682	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.56 X 2,193,370	34,217 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	34,682 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	466	

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)	28.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,727,492 (B)	1,701,338 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	484,735	512,735
Carry Forward	-955	35,405
Total Indirect Costs	483,780 (A)	548,139 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	1,701,338	
Actual Indirect Costs:		
Admin. Charges	512,735	
Carry Forward	-955	
Total Indirect Costs	511,780	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28 X           1,701,338	476,375 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	511,780 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	35,405	

\* 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.