



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1540 - IGNACIO 11 JT

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	4,988,610	0	0	1,000	4,987,610	-	4,987,610	-		
Support Serv-Students	2100-2199	433,425	0	0	0	433,425	-	433,425	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	239,448	0	0	0	239,448	-	239,448	-		
Educational Library Services	2220	138,072	0	0	0	138,072	-	138,072	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	365,146	0	0	1,135	-	364,011	364,011	-		
Support Serv-School Admin	2400-2499	652,561	0	0	40,500	612,060	-	612,060	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	156,873	0	0	557	-	156,316	-	156,316		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	798,830	0	13,920	0	-	784,910	784,910	-		
Student Transportation Services	2700-2799	504,909	0	0	0	504,909	-	504,909	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	198,480	0	0	0	-	198,480	-	198,480		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	266,017	0	0	0	-	266,017	-	266,017		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	67,321	0	0	2,012	65,309	-	65,309	-		
Food Services Operations	3100	451,699	203,731	7,128	0	240,840	-	240,840	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	1,950	0	0	0	1,950	-	1,950	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		9,263,340				7,223,623	1,769,734	8,372,545	620,813		



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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)	8.43 %	7.04 %
Direct Costs (34 CFR 75.567)	8,513,803 (B)	8,372,545 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	664,126	620,813
Carry Forward	53,954	-31,039
Total Indirect Costs	718,080 (A)	589,774 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	8,372,545	
Actual Indirect Costs:		
Admin. Charges	620,813	
Carry Forward	53,954	
Total Indirect Costs	674,767	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.43 X 8,372,545	705,806 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	674,767 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-31,039	

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)	23.04 %	25.27 %
Direct Costs (34 CFR 75.567)	7,418,794 (B)	7,223,623 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,759,136	1,769,734
Carry Forward	-49,857	55,554
Total Indirect Costs	1,709,279 (A)	1,825,288 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	7,223,623	
Actual Indirect Costs:		
Admin. Charges	1,769,734	
Carry Forward	-49,857	
Total Indirect Costs	1,719,877	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.04 X 7,223,623	1,664,323 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,719,877 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	55,554	

* 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.