



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1780 - GENOA-HUGO C113

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	1,333,293	0	4,636	68,786	1,259,871	-	1,259,871	-		
Support Serv-Students	2100-2199	37,974	0	0	0	37,974	-	37,974	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,818	0	0	0	2,818	-	2,818	-		
Educational Library Services	2220	28,232	0	0	0	28,232	-	28,232	-		
Support Serv-General Admin w/ Grants	2300	10,105	0	0	10,105	0	-	0	-		
Support Serv-General Admin w/o Grants	2300	140,612	0	0	0	-	140,612	140,612	-		
Support Serv-School Admin	2400-2499	121,861	0	0	0	121,861	-	121,861	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	95,988	0	1,141	0	-	94,847	-	94,847		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	248,742	0	3,918	-10,105	-	254,929	254,929	-		
Student Transportation Services	2700-2799	110,909	0	0	0	110,909	-	110,909	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	35,983	0	0	0	-	35,983	-	35,983		
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	100,944	44,791	126	0	56,026	-	56,026	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	150	0	0	150	0	-	0	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	3,197	-	-	-	-	-	-	-		
Total All Programs		2,270,806				1,617,691	526,371	2,013,232	130,830		



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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)	7.98 %	5.89 %
Direct Costs (34 CFR 75.567)	1,913,028 (B)	2,013,232 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	135,025	130,830
Carry Forward	17,545	-12,281
Total Indirect Costs	152,570 (A)	118,548 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,013,232	
Actual Indirect Costs:		
Admin. Charges	130,830	
Carry Forward	17,545	
Total Indirect Costs	148,375	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.98 X 2,013,232	160,656 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	148,375 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-12,281	

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)	38.19 %	30.00 %
Direct Costs (34 CFR 75.567)	1,533,708 (B)	1,617,691 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	514,345	526,371
Carry Forward	71,448	-19,978
Total Indirect Costs	585,793 (A)	506,393 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,617,691	
Actual Indirect Costs:		
Admin. Charges	526,371	
Carry Forward	71,448	
Total Indirect Costs	597,819	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
38.19 X 1,617,691	617,796 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	597,819 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-19,978	

* 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.