



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1810 - KARVAL RE-23

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	760,296	0	0	20,878	739,418	-	739,418	-	-	
Support Serv-Students	2100-2199	142,457	0	0	0	142,457	-	142,457	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	131,212	0	0	0	131,212	-	131,212	-	-	
Educational Library Services	2220	3,482	0	0	0	3,482	-	3,482	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	177,985	0	0	636	-	177,349	177,349	-	-	
Support Serv-School Admin	2400-2499	75,488	0	0	0	75,488	-	75,488	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	13,991	0	0	0	-	13,991	-	13,991	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	115,351	0	0	0	-	115,351	115,351	-	-	
Student Transportation Services	2700-2799	101,885	0	0	0	101,885	-	101,885	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	7,302	0	0	0	-	7,302	-	7,302	-	
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	51,646	26,083	671	0	24,892	-	24,892	-	-	
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>1,581,095</b>				<b>1,218,834</b>	<b>313,992</b>	<b>1,511,534</b>	<b>21,293</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)	1.46 %	1.44 %
Direct Costs (34 CFR 75.567)	1,830,777 (B)	1,511,534 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,475	21,293
Carry Forward	1,247	471
Total Indirect Costs	26,722 (A)	21,764 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	1,511,534	
Actual Indirect Costs:		
Admin. Charges	21,293	
Carry Forward	1,247	
Total Indirect Costs	22,540	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.46 X 1,511,534	22,068 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	22,540 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	471	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	26.61 %	28.95 %
Direct Costs (34 CFR 75.567)	1,504,993 (B)	1,218,834 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	351,259	313,992
Carry Forward	49,194	38,854
Total Indirect Costs	400,453 (A)	352,847 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	1,218,834	
Actual Indirect Costs:		
Admin. Charges	313,992	
Carry Forward	49,194	
Total Indirect Costs	363,186	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.61 X 1,218,834	324,332 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	363,186 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	38,854	

\* 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.