



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1870 - PLATEAU RE-5

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	1,796,833	0	34,119	99,891	1,662,822	-	1,662,822	-	-	
Support Serv-Students	2100-2199	61,462	0	0	0	61,462	-	61,462	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	53,103	0	0	0	53,103	-	53,103	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	182,511	0	0	0	-	182,511	182,511	-	-	
Support Serv-School Admin	2400-2499	87,988	0	0	0	87,988	-	87,988	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	55,775	0	0	0	-	55,775	-	55,775	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	302,481	0	5,550	0	-	296,931	296,931	-	-	
Student Transportation Services	2700-2799	336,671	0	139,802	0	196,869	-	196,869	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	38,716	0	38,716	0	0	-	0	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	163,637	0	28,621	0	-	135,016	-	135,016	-	
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	138,648	62,998	7,958	0	67,692	-	67,692	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	152,242	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	72,374	-	-	-	-	-	-	-	-	
Total All Programs		3,442,441				2,129,936	670,233	2,609,377	190,791		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.14 %	6.32 %
Direct Costs (34 CFR 75.567)	2,143,481 (B)	2,609,377 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	169,309	190,791
Carry Forward	48,018	-25,782
Total Indirect Costs	217,327 (A)	165,010 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,609,377	
Actual Indirect Costs:		
Admin. Charges	190,791	
Carry Forward	48,018	
Total Indirect Costs	238,809	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.14 X 2,609,377	264,591 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	238,809 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-25,782	

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)	38.52 %	28.18 %
Direct Costs (34 CFR 75.567)	1,727,517 (B)	2,129,936 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	585,273	670,233
Carry Forward	80,219	-69,999
Total Indirect Costs	665,492 (A)	600,233 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,129,936	
Actual Indirect Costs:		
Admin. Charges	670,233	
Carry Forward	80,219	
Total Indirect Costs	750,452	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
38.52 X 2,129,936	820,451 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	750,452 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-69,999	

* 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.