



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1980 - DE BEQUE 49JT

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	1,084,604	0	23,596	32,558	1,028,450	-	1,028,450	-	-	
Support Serv-Students	2100-2199	85,611	0	21,289	0	64,322	-	64,322	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	92,322	0	0	0	92,322	-	92,322	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	162,921	0	1,984	0	-	160,937	160,937	-	-	
Support Serv-School Admin	2400-2499	70,833	0	2,249	0	68,585	-	68,585	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	77,183	0	0	0	-	77,183	-	77,183	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	312,815	0	15,826	0	-	296,989	296,989	-	-	
Student Transportation Services	2700-2799	94,626	0	36,079	0	58,548	-	58,548	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	29,889	0	0	0	-	29,889	-	29,889	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	6,573	0	204	0	-	6,369	-	6,369	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	78,958	19,984	3,445	0	55,529	-	55,529	-	-	
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	-	-	-	-	-	-	-	-	-	
Total All Programs		2,096,335				1,367,755	571,367	1,825,681	113,441		



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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)	6.77 %	6.07 %
Direct Costs (34 CFR 75.567)	1,580,306 (B)	1,825,681 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	99,579	113,441
Carry Forward	7,471	-2,687
Total Indirect Costs	107,050 (A)	110,754 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,825,681	
Actual Indirect Costs:		
Admin. Charges	113,441	
Carry Forward	7,471	
Total Indirect Costs	120,912	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.77 X 1,825,681	123,599 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	120,912 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-2,687	

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)	46.36 %	30.00 %
Direct Costs (34 CFR 75.567)	1,190,933 (B)	1,367,755 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	488,951	571,367
Carry Forward	63,207	483
Total Indirect Costs	552,158 (A)	571,850 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,367,755	
Actual Indirect Costs:		
Admin. Charges	571,367	
Carry Forward	63,207	
Total Indirect Costs	634,574	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
46.36 X 1,367,755	634,091 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	634,574 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	483	

* 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.