



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1990 - PLATEAU VALLEY 50

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	2,693,760	0	7,489	89,792	2,596,480	-	2,596,480	-	-	
Support Serv-Students	2100-2199	62,851	0	0	0	62,851	-	62,851	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	60,673	0	0	0	60,673	-	60,673	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	153,269	0	0	0	-	153,269	153,269	-	-	
Support Serv-School Admin	2400-2499	533,289	0	0	0	533,289	-	533,289	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	56,130	0	0	0	-	56,130	-	56,130	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	348,015	0	0	0	-	348,015	348,015	-	-	
Student Transportation Services	2700-2799	158,617	0	0	0	158,617	-	158,617	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	139,742	0	0	0	-	139,742	-	139,742	-	
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	127,428	57,774	2,465	0	67,189	-	67,189	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	237,985	-	-	-	-	-	-	-	-	
Other Uses	5000	9,656	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		4,581,416				3,479,098	697,156	3,980,382	195,873		



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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)	5.78 %	4.54 %
Direct Costs (34 CFR 75.567)	3,419,061 (B)	3,980,382 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	178,675	195,873
Carry Forward	19,098	-15,095
Total Indirect Costs	197,773 (A)	180,777 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,980,382	
Actual Indirect Costs:		
Admin. Charges	195,873	
Carry Forward	19,098	
Total Indirect Costs	214,971	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.78 X 3,980,382	230,066 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	214,971 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-15,095	

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)	22.57 %	18.23 %
Direct Costs (34 CFR 75.567)	2,955,572 (B)	3,479,098 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	642,164	697,156
Carry Forward	24,996	-63,080
Total Indirect Costs	667,160 (A)	634,076 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	3,479,098	
Actual Indirect Costs:		
Admin. Charges	697,156	
Carry Forward	24,996	
Total Indirect Costs	722,152	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.57 X 3,479,098	785,232 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	722,152 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-63,080	

* 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.