



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055 - DOLORES RE-4A

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	3,796,751	17,836	0	188,165	3,590,750	-	3,590,750	-		
Support Serv-Students	2100-2199	201,703	0	0	0	201,703	-	201,703	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	41,526	0	0	0	41,526	-	41,526	-		
Educational Library Services	2220	105,110	0	0	0	105,110	-	105,110	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	297,776	0	0	0	-	297,776	297,776	-		
Support Serv-School Admin	2400-2499	426,767	0	0	0	426,767	-	426,767	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	107,071	0	0	0	-	107,071	-	107,071		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	666,124	0	5,000	0	-	661,124	661,124	-		
Student Transportation Services	2700-2799	272,842	0	0	0	272,842	-	272,842	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	9,500	0	0	0	9,500	-	9,500	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	138,020	0	0	0	-	138,020	-	138,020		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	9,408	0	0	0	9,408	-	9,408	-		
Other Support Services w/o Grants	2900	55,085	0	0	0	-	55,085	-	55,085		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	250,509	121,029	4,125	0	125,355	-	125,355	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	1,139	0	0	0	1,139	-	1,139	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	36,982	-	-	-	-	-	-	-		
Total All Programs		6,416,313				4,784,100	1,259,075	5,743,000	300,176		



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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)	2.60 %	6.65 %
Direct Costs (34 CFR 75.567)	5,112,323 (B)	5,743,000 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	202,222	300,176
Carry Forward	-69,191	81,667
Total Indirect Costs	133,031 (A)	381,843 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	5,743,000	
Actual Indirect Costs:		
Admin. Charges	300,176	
Carry Forward	-69,191	
Total Indirect Costs	230,985	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.6 X 5,743,000	149,318 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	230,985 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	81,667	

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)	27.06 %	27.89 %
Direct Costs (34 CFR 75.567)	4,269,827 (B)	4,784,100 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,044,718	1,259,075
Carry Forward	110,909	75,407
Total Indirect Costs	1,155,627 (A)	1,334,482 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	4,784,100	
Actual Indirect Costs:		
Admin. Charges	1,259,075	
Carry Forward	110,909	
Total Indirect Costs	1,369,984	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.06 X 4,784,100	1,294,577 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,369,984 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	75,407	

* 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.