



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2070 - MANCOS RE-6

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	2,135,159	0	73	80,465	2,054,621	-	2,054,621	-	-	
Support Serv-Students	2100-2199	169,884	0	0	0	169,884	-	169,884	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	167,998	0	0	0	167,998	-	167,998	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	184,582	0	0	0	-	184,582	184,582	-	-	
Support Serv-School Admin	2400-2499	336,740	0	0	0	336,740	-	336,740	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	71,887	0	0	0	-	71,887	-	71,887	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	495,412	0	19,445	0	-	475,967	475,967	-	-	
Student Transportation Services	2700-2799	184,228	0	270	0	183,958	-	183,958	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	172,111	0	0	0	-	172,111	-	172,111	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	33,112	0	0	0	-	33,112	-	33,112	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	181,950	89,230	3,789	0	88,931	-	88,931	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	8,043	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	37,600	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>4,178,704</b>				<b>3,002,131</b>	<b>937,658</b>	<b>3,662,679</b>	<b>277,110</b>		



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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)	5.46 %	10.02 %
Direct Costs (34 CFR 75.567)	3,278,806 (B)	3,662,679 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	166,188	277,110
Carry Forward	12,681	89,809
Total Indirect Costs	178,869 (A)	366,919 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	3,662,679	
Actual Indirect Costs:		
Admin. Charges	277,110	
Carry Forward	12,681	
Total Indirect Costs	289,791	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.46 X            3,662,679	199,982 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	289,791 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	89,809	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	33.11 %	30.00 %
Direct Costs (34 CFR 75.567)	2,615,760 (B)	3,002,131 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	829,234	937,658
Carry Forward	36,931	-19,416
Total Indirect Costs	866,165 (A)	918,242 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	3,002,131	
Actual Indirect Costs:		
Admin. Charges	937,658	
Carry Forward	36,931	
Total Indirect Costs	974,589	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
33.11 X        3,002,131	994,006 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	974,589 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-19,416	

\* 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.