



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190 - WEST END RE-2

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	1,703,388	0	20,841	90	1,682,457	-	1,682,457	-	-	
Support Serv-Students	2100-2199	154,405	0	0	1,141	153,264	-	153,264	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	161,838	0	0	123	161,714	-	161,714	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	1,580	0	0	0	1,580	-	1,580	-	-	
Support Serv-General Admin w/o Grants	2300	192,895	0	0	1,230	-	191,665	191,665	-	-	
Support Serv-School Admin	2400-2499	300,865	0	2,110	44	298,712	-	298,712	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	113,995	0	0	0	-	113,995	-	113,995	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	440,027	0	3,041	1,423	-	435,562	435,562	-	-	
Student Transportation Services	2700-2799	228,275	0	4,500	0	223,775	-	223,775	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	109,558	0	0	0	-	109,558	-	109,558	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	31,704	0	0	0	-	31,704	-	31,704	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	90,962	0	0	90,962	0	-	0	-	-	
Food Services Operations	3100	135,421	39,332	1,305	0	94,784	-	94,784	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,595,435	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		5,260,348				2,616,286	882,485	3,243,514	255,257		



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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)	7.20 %	9.00 %
Direct Costs (34 CFR 75.567)	3,242,290 (B)	3,243,514 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	218,701	255,257
Carry Forward	14,868	36,592
Total Indirect Costs	233,569 (A)	291,850 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,243,514	
Actual Indirect Costs:		
Admin. Charges	255,257	
Carry Forward	14,868	
Total Indirect Costs	270,125	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.2 X 3,243,514	233,533 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	270,125 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	36,592	

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)	38.05 %	30.00 %
Direct Costs (34 CFR 75.567)	2,560,793 (B)	2,616,286 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	900,199	882,485
Carry Forward	74,126	-38,886
Total Indirect Costs	974,325 (A)	843,598 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,616,286	
Actual Indirect Costs:		
Admin. Charges	882,485	
Carry Forward	74,126	
Total Indirect Costs	956,611	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
38.05 X 2,616,286	995,497 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	956,611 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-38,886	

* 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.