



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2515 - WIGGINS RE-50(J)

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	2,719,568	0	5,257	271,239	2,443,072	-	2,443,072	-		
Support Serv-Students	2100-2199	166,453	0	0	0	166,453	-	166,453	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,286	0	0	0	1,286	-	1,286	-		
Educational Library Services	2220	78,362	0	0	0	78,362	-	78,362	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	222,188	0	0	0	-	222,188	222,188	-		
Support Serv-School Admin	2400-2499	247,200	0	0	0	247,200	-	247,200	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	580,566	0	0	0	-	580,566	580,566	-		
Student Transportation Services	2700-2799	232,156	0	0	0	232,156	-	232,156	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	208,999	0	17,764	0	-	191,236	-	191,236		
Planning/Evaluation	2810-2814	136	0	0	0	136	-	136	-		
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	204,799	109,388	1,258	0	94,153	-	94,153	-		
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		4,661,713				3,262,818	993,990	4,065,572	191,236		



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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)	4.54 %	4.53 %
Direct Costs (34 CFR 75.567)	3,950,478 (B)	4,065,572 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	193,013	191,236
Carry Forward	-13,764	-7,105
Total Indirect Costs	179,249 (A)	184,130 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,065,572	
Actual Indirect Costs:		
Admin. Charges	191,236	
Carry Forward	-13,764	
Total Indirect Costs	177,472	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.54 X 4,065,572	184,577 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	177,472 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-7,105	

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)	30.57 %	30.00 %
Direct Costs (34 CFR 75.567)	3,212,715 (B)	3,262,818 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	930,775	993,990
Carry Forward	51,211	47,757
Total Indirect Costs	981,986 (A)	1,041,747 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	3,262,818	
Actual Indirect Costs:		
Admin. Charges	993,990	
Carry Forward	51,211	
Total Indirect Costs	1,045,201	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.57 X 3,262,818	997,443 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,045,201 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	47,757	

* 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.