



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2530 - ROCKY FORD R-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	4,371,616	0	2,039	1,899	4,367,677	-	4,367,677	-	-	
Support Serv-Students	2100-2199	223,294	0	0	0	223,294	-	223,294	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	483,652	0	6,506	0	477,146	-	477,146	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	225,360	0	0	0	-	225,360	225,360	-	-	
Support Serv-School Admin	2400-2499	504,714	0	624	4,728	499,361	-	499,361	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	140,003	0	0	0	-	140,003	-	140,003	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	874,182	0	9,711	0	-	864,470	864,470	-	-	
Student Transportation Services	2700-2799	218,204	0	0	0	218,204	-	218,204	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	60,377	0	0	0	-	60,377	-	60,377	-	
Planning/Evaluation	2810-2814	13,639	0	0	0	13,639	-	13,639	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	9,250	0	0	0	-	9,250	-	9,250	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	508,168	0	3,700	0	504,468	-	504,468	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	27,375	0	0	0	27,375	-	27,375	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	6,000	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		7,665,833				6,331,164	1,299,460	7,420,994	209,630		



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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)	2.38 %	2.87 %
Direct Costs (34 CFR 75.567)	7,225,030 (B)	7,420,994 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	201,699	209,630
Carry Forward	-29,436	3,575
Total Indirect Costs	172,263 (A)	213,205 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	7,420,994	
Actual Indirect Costs:		
Admin. Charges	209,630	
Carry Forward	-29,436	
Total Indirect Costs	180,194	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.38 X 7,420,994	176,620 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	180,194 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,575	

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)	19.80 %	20.41 %
Direct Costs (34 CFR 75.567)	6,154,533 (B)	6,331,164 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,272,197	1,299,460
Carry Forward	-53,363	-7,473
Total Indirect Costs	1,218,834 (A)	1,291,987 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	6,331,164	
Actual Indirect Costs:		
Admin. Charges	1,299,460	
Carry Forward	-53,363	
Total Indirect Costs	1,246,097	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.8 X 6,331,164	1,253,571 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,246,097 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-7,473	

* 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.