



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2540 - FOWLER R-4J

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	2,505,845	0	0	209,168	2,296,677	-	2,296,677	-	-	
Support Serv-Students	2100-2199	100,720	0	0	0	100,720	-	100,720	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,657	0	0	0	3,657	-	3,657	-	-	
Educational Library Services	2220	38,384	0	0	0	38,384	-	38,384	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	153,699	0	0	0	-	153,699	153,699	-	-	
Support Serv-School Admin	2400-2499	202,251	0	0	3,247	199,004	-	199,004	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	90,572	0	0	0	-	90,572	-	90,572	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	408,641	0	0	0	-	408,641	408,641	-	-	
Student Transportation Services	2700-2799	163,194	0	0	0	163,194	-	163,194	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	60,346	0	0	0	-	60,346	-	60,346	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	616	0	0	0	616	-	616	-	-	
Other Support Services w/o Grants	2900	1,803	0	0	0	-	1,803	-	1,803	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	34,983	0	0	34,983	0	-	0	-	-	
Food Services Operations	3100	181,416	100,226	195	0	80,995	-	80,995	-	-	
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		3,946,127				2,883,247	715,061	3,445,587	152,721		



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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)	4.44 %	4.67 %
Direct Costs (34 CFR 75.567)	3,360,492 (B)	3,445,587 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	140,563	152,721
Carry Forward	8,601	8,338
Total Indirect Costs	149,164 (A)	161,059 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,445,587	
Actual Indirect Costs:		
Admin. Charges	152,721	
Carry Forward	8,601	
Total Indirect Costs	161,322	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.44 X 3,445,587	152,984 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	161,322 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	8,338	

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)	23.78 %	25.79 %
Direct Costs (34 CFR 75.567)	2,827,786 (B)	2,883,247 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	673,270	715,061
Carry Forward	-923	28,501
Total Indirect Costs	672,347 (A)	743,562 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,883,247	
Actual Indirect Costs:		
Admin. Charges	715,061	
Carry Forward	-923	
Total Indirect Costs	714,138	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.78 X 2,883,247	685,636 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	714,138 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	28,501	

* 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.