



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600 - PLATTE CANYON 1

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	4,986,956	0	67,542	0	4,919,415	-	4,919,415	-		
Support Serv-Students	2100-2199	380,033	0	0	0	380,033	-	380,033	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	540,329	0	82,160	0	458,169	-	458,169	-		
Educational Library Services	2220	49,253	0	1,643	0	47,610	-	47,610	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	220,046	0	778	0	-	219,268	219,268	-		
Support Serv-School Admin	2400-2499	696,009	0	3,363	0	692,647	-	692,647	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	213,416	0	549	0	-	212,867	-	212,867		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,000,812	0	2,873	0	-	997,939	997,939	-		
Student Transportation Services	2700-2799	773,403	0	76,461	0	696,942	-	696,942	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	352,184	0	2,663	0	-	349,522	-	349,522		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
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	294,683	141,158	4,722	0	148,803	-	148,803	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	153,737	0	7,257	0	146,480	-	146,480	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		9,660,862				7,490,098	1,779,595	8,707,305	562,388		



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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)	4.69 %	7.97 %
Direct Costs (34 CFR 75.567)	9,236,799 (B)	8,707,305 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	456,173	562,388
Carry Forward	-22,753	131,263
Total Indirect Costs	433,420 (A)	693,651 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	8,707,305	
Actual Indirect Costs:		
Admin. Charges	562,388	
Carry Forward	-22,753	
Total Indirect Costs	539,635	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.69 X 8,707,305	408,373 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	539,635 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	131,263	

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)	21.25 %	25.69 %
Direct Costs (34 CFR 75.567)	7,958,612 (B)	7,490,098 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,734,360	1,779,595
Carry Forward	-43,439	144,511
Total Indirect Costs	1,690,921 (A)	1,924,106 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	7,490,098	
Actual Indirect Costs:		
Admin. Charges	1,779,595	
Carry Forward	-43,439	
Total Indirect Costs	1,736,156	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.25 X 7,490,098	1,591,646 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,736,156 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	144,511	

* 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.