



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2680 - WILEY RE-13 JT

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	1,477,717	0	281	0	1,477,436	-	1,477,436	-		
Support Serv-Students	2100-2199	52,641	0	0	0	52,641	-	52,641	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	63,706	0	0	0	63,706	-	63,706	-		
Educational Library Services	2220	2,945	0	0	0	2,945	-	2,945	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	121,407	0	0	798	-	120,609	120,609	-		
Support Serv-School Admin	2400-2499	124,904	0	0	3,180	121,724	-	121,724	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	75,304	0	0	0	-	75,304	-	75,304		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	291,681	0	1,963	0	-	289,718	289,718	-		
Student Transportation Services	2700-2799	80,695	0	0	0	80,695	-	80,695	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	1,084	0	0	0	1,084	-	1,084	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	30,148	0	0	0	-	30,148	-	30,148		
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	130,496	75,929	1,818	0	52,749	-	52,749	-		
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	83,167	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,535,896				1,852,981	515,780	2,263,309	105,453		



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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)	5.88 %	3.92 %
Direct Costs (34 CFR 75.567)	2,117,361 (B)	2,263,309 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	113,672	105,453
Carry Forward	10,791	-16,839
Total Indirect Costs	124,463 (A)	88,613 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,263,309	
Actual Indirect Costs:		
Admin. Charges	105,453	
Carry Forward	10,791	
Total Indirect Costs	116,244	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.88 X 2,263,309	133,083 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	116,244 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-16,839	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.70 %	28.94 %
Direct Costs (34 CFR 75.567)	1,759,676 (B)	1,852,981 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	471,357	515,780
Carry Forward	-19,166	20,398
Total Indirect Costs	452,191 (A)	536,178 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,852,981	
Actual Indirect Costs:		
Admin. Charges	515,780	
Carry Forward	-19,166	
Total Indirect Costs	496,614	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.7 X 1,852,981	476,216 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	496,614 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	20,398	

* 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.