



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2710 - MEEKER RE1

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	4,554,496	0	145,108	50,782	4,358,606	-	4,358,606	-	-	
Support Serv-Students	2100-2199	99,997	0	0	0	99,997	-	99,997	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	133,466	0	0	0	133,466	-	133,466	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	258,767	0	0	220	-	258,546	258,546	-	-	
Support Serv-School Admin	2400-2499	493,615	0	0	0	493,615	-	493,615	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	113,116	0	0	0	-	113,116	-	113,116	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	775,749	0	1,605	0	-	774,143	774,143	-	-	
Student Transportation Services	2700-2799	303,926	0	0	0	303,926	-	303,926	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	106,328	0	0	0	-	106,328	-	106,328	-	
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	285,399	94,401	827	0	190,171	-	190,171	-	-	
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		7,124,858				5,579,781	1,252,133	6,612,470	219,444		



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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)	3.70 %	3.33 %
Direct Costs (34 CFR 75.567)	5,763,367 (B)	6,612,470 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	187,265	219,444
Carry Forward	25,899	681
Total Indirect Costs	213,164 (A)	220,125 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	6,612,470	
Actual Indirect Costs:		
Admin. Charges	219,444	
Carry Forward	25,899	
Total Indirect Costs	245,343	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.7 X 6,612,470	244,661 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	245,343 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	681	

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)	22.16 %	23.29 %
Direct Costs (34 CFR 75.567)	4,897,043 (B)	5,579,781 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,053,589	1,252,133
Carry Forward	31,694	47,348
Total Indirect Costs	1,085,283 (A)	1,299,481 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	5,579,781	
Actual Indirect Costs:		
Admin. Charges	1,252,133	
Carry Forward	31,694	
Total Indirect Costs	1,283,827	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.16 X 5,579,781	1,236,479 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,283,827 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	47,348	

* 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.