



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2720 - RANGELY RE-4

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	3,240,033	0	0	227,422	3,012,611	-	3,012,611	-	-	
Support Serv-Students	2100-2199	122,841	0	0	0	122,841	-	122,841	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	110,922	0	50	0	110,872	-	110,872	-	-	
Educational Library Services	2220	34,814	0	0	0	34,814	-	34,814	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	318,540	0	0	0	-	318,540	318,540	-	-	
Support Serv-School Admin	2400-2499	337,089	0	0	0	337,089	-	337,089	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	96,287	0	0	0	-	96,287	-	96,287	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	710,596	0	319	0	-	710,277	710,277	-	-	
Student Transportation Services	2700-2799	299,453	0	0	0	299,453	-	299,453	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	195,466	0	8,562	0	-	186,905	-	186,905	-	
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	136,223	30,827	0	0	105,396	-	105,396	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	13,379	0	0	0	13,379	-	13,379	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	13,500	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		5,629,144				4,036,456	1,312,009	5,065,273	283,192		



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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)	6.77 %	4.80 %
Direct Costs (34 CFR 75.567)	4,516,310 (B)	5,065,273 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	285,930	283,192
Carry Forward	19,769	-39,958
Total Indirect Costs	305,699 (A)	243,234 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	5,065,273	
Actual Indirect Costs:		
Admin. Charges	283,192	
Carry Forward	19,769	
Total Indirect Costs	302,961	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.77 X 5,065,273	342,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	302,961 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-39,958	

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)	33.80 %	30.00 %
Direct Costs (34 CFR 75.567)	3,593,236 (B)	4,036,456 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,209,004	1,312,009
Carry Forward	5,688	-46,625
Total Indirect Costs	1,214,692 (A)	1,265,384 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	4,036,456	
Actual Indirect Costs:		
Admin. Charges	1,312,009	
Carry Forward	5,688	
Total Indirect Costs	1,317,697	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
33.8 X 4,036,456	1,364,322 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,317,697 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-46,625	

* 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.