



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2750 - SARGENT RE-33J

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	2,265,292	0	5,831	15,724	2,243,737	-	2,243,737	-	-	
Support Serv-Students	2100-2199	206,711	0	232	0	206,479	-	206,479	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	76,533	0	0	5,820	70,713	-	70,713	-	-	
Educational Library Services	2220	61,912	0	0	0	61,912	-	61,912	-	-	
Support Serv-General Admin w/ Grants	2300	2,000	0	0	0	2,000	-	2,000	-	-	
Support Serv-General Admin w/o Grants	2300	233,905	0	3,961	0	-	229,945	229,945	-	-	
Support Serv-School Admin	2400-2499	218,610	0	0	0	218,610	-	218,610	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	147,916	0	0	0	-	147,916	-	147,916	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	574,424	0	3,379	0	-	571,045	571,045	-	-	
Student Transportation Services	2700-2799	165,199	0	119	0	165,080	-	165,080	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	45,988	0	0	0	-	45,988	-	45,988	-	
Planning/Evaluation	2810-2814	18,590	0	0	0	18,590	-	18,590	-	-	
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	204,444	73,754	10,064	0	120,627	-	120,627	-	-	
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		4,221,524				3,107,747	994,894	3,908,736	193,904		



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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)	8.22 %	4.13 %
Direct Costs (34 CFR 75.567)	3,805,303 (B)	3,908,736 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	218,066	193,904
Carry Forward	94,889	-32,505
Total Indirect Costs	312,955 (A)	161,399 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,908,736	
Actual Indirect Costs:		
Admin. Charges	193,904	
Carry Forward	94,889	
Total Indirect Costs	288,793	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.22 X 3,908,736	321,298 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	288,793 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-32,505	

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)	34.23 %	30.00 %
Direct Costs (34 CFR 75.567)	3,143,730 (B)	3,107,747 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	879,639	994,894
Carry Forward	196,554	127,666
Total Indirect Costs	1,076,193 (A)	1,122,560 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	3,107,747	
Actual Indirect Costs:		
Admin. Charges	994,894	
Carry Forward	196,554	
Total Indirect Costs	1,191,448	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.23 X 3,107,747	1,063,782 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,191,448 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	127,666	

* 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.