



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2810 - CENTER 26 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	3,855,613	0	218,735	34,737	3,602,141	-	3,602,141	-	-	
Support Serv-Students	2100-2199	285,420	0	2,091	0	283,329	-	283,329	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	662,383	0	9,221	7,050	646,112	-	646,112	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	364,660	0	0	0	-	364,660	364,660	-	-	
Support Serv-School Admin	2400-2499	564,668	0	0	0	564,668	-	564,668	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	169,029	0	0	0	-	169,029	-	169,029	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	646,849	0	476	0	-	646,372	646,372	-	-	
Student Transportation Services	2700-2799	253,062	0	0	0	253,062	-	253,062	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	102,029	0	0	0	-	102,029	-	102,029	-	
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	369,529	157,682	28,119	39	183,690	-	183,690	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	83,586	0	0	500	83,086	-	83,086	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	76,914	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	150,190	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>7,583,931</b>				<b>5,616,087</b>	<b>1,282,090</b>	<b>6,627,120</b>	<b>271,058</b>		



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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.66 %	5.33 %
Direct Costs (34 CFR 75.567)	6,832,729 (B)	6,627,120 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	194,239	271,058
Carry Forward	-12,724	82,052
Total Indirect Costs	181,515 (A)	353,110 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	6,627,120	
Actual Indirect Costs:		
Admin. Charges	271,058	
Carry Forward	-12,724	
Total Indirect Costs	258,334	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.66 X 6,627,120	176,281 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	258,334 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	82,052	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.40 %	25.04 %
Direct Costs (34 CFR 75.567)	5,833,754 (B)	5,616,087 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,193,214	1,282,090
Carry Forward	-236,700	124,352
Total Indirect Costs	956,514 (A)	1,406,442 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	5,616,087	
Actual Indirect Costs:		
Admin. Charges	1,282,090	
Carry Forward	-236,700	
Total Indirect Costs	1,045,390	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.4 X 5,616,087	921,038 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,045,390 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	124,352	

\* 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.