



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3060 - LONE STAR 101

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	1,079,290	0	61,977	38	1,017,274	-	1,017,274	-	-	
Support Serv-Students	2100-2199	1,740	0	0	0	1,740	-	1,740	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	126,082	0	249	71	-	125,762	125,762	-	-	
Support Serv-School Admin	2400-2499	88,300	0	0	0	88,300	-	88,300	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	68,165	0	500	0	-	67,665	-	67,665	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	573,040	0	56,580	67,436	-	449,024	449,024	-	-	
Student Transportation Services	2700-2799	83,193	0	0	0	83,193	-	83,193	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	48,061	0	0	0	-	48,061	-	48,061	-	
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	50,814	19,134	1,071	2,362	28,247	-	28,247	-	-	
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		2,118,685				1,218,754	690,513	1,793,541	115,726		



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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)	3.97 %	8.22 %
Direct Costs (34 CFR 75.567)	1,516,652 (B)	1,793,541 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	72,980	115,726
Carry Forward	-12,785	31,738
Total Indirect Costs	60,195 (A)	147,464 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,793,541	
Actual Indirect Costs:		
Admin. Charges	115,726	
Carry Forward	-12,785	
Total Indirect Costs	102,941	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.97 X 1,793,541	71,204 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	102,941 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	31,738	

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)	28.72 %	30.00 %
Direct Costs (34 CFR 75.567)	1,226,408 (B)	1,218,754 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	363,224	690,513
Carry Forward	-10,991	329,496
Total Indirect Costs	352,233 (A)	1,020,009 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,218,754	
Actual Indirect Costs:		
Admin. Charges	690,513	
Carry Forward	-10,991	
Total Indirect Costs	679,522	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.72 X 1,218,754	350,026 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	679,522 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	329,496	

* 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.