



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3147 - PRAIRIE RE-11

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	1,372,268	0	6,017	36	1,366,215	-	1,366,215	-		
Support Serv-Students	2100-2199	73,969	0	0	0	73,969	-	73,969	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-		
Educational Library Services	2220	33,338	0	0	0	33,338	-	33,338	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	116,346	0	0	7,005	-	109,342	109,342	-		
Support Serv-School Admin	2400-2499	86,690	0	0	3,449	83,241	-	83,241	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	156,549	0	0	0	-	156,549	-	156,549		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	193,692	0	10,088	4,921	-	178,683	178,683	-		
Student Transportation Services	2700-2799	171,229	0	0	0	171,229	-	171,229	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
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	127,856	60,807	1,354	0	65,695	-	65,695	-		
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	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>2,331,937</b>				<b>1,793,687</b>	<b>444,574</b>	<b>2,081,712</b>	<b>156,549</b>		



# Colorado Department of Education

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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)	7.37 %	8.00 %
Direct Costs (34 CFR 75.567)	1,944,380 (B)	2,081,712 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	136,335	156,549
Carry Forward	6,898	10,025
Total Indirect Costs	143,233 (A)	166,574 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	2,081,712	
Actual Indirect Costs:		
Admin. Charges	156,549	
Carry Forward	6,898	
Total Indirect Costs	163,447	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.37 X 2,081,712	153,422 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	163,447 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	10,025	

## 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)	22.35 %	25.28 %
Direct Costs (34 CFR 75.567)	1,672,127 (B)	1,793,687 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	408,587	444,574
Carry Forward	-34,840	8,845
Total Indirect Costs	373,747 (A)	453,419 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	1,793,687	
Actual Indirect Costs:		
Admin. Charges	444,574	
Carry Forward	-34,840	
Total Indirect Costs	409,734	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.35 X 1,793,687	400,889 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	409,734 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	8,845	

\* 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.