



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3200 - YUMA 1

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	5,300,418	26,445	61,539	218,414	4,994,019	-	4,994,019	-	-	
Support Serv-Students	2100-2199	117,069	0	0	0	117,069	-	117,069	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	100,886	0	0	2,034	98,851	-	98,851	-	-	
Educational Library Services	2220	59,998	0	375	0	59,623	-	59,623	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	333,962	0	3,981	1,721	-	328,259	328,259	-	-	
Support Serv-School Admin	2400-2499	791,820	0	0	0	791,820	-	791,820	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	110,016	0	0	5,563	-	104,453	-	104,453	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,020,442	0	6,540	1,185	-	1,012,716	1,012,716	-	-	
Student Transportation Services	2700-2799	294,085	12,900	269	0	280,917	-	280,917	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	5,924	0	0	0	5,924	-	5,924	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	100,070	0	17,984	0	-	82,085	-	82,085	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	24,908	0	0	0	-	24,908	-	24,908	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	539	0	0	0	539	-	539	-	-	
Food Services Operations	3100	363,102	156,552	9,876	0	196,674	-	196,674	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	40	0	0	0	40	-	40	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		8,623,279				6,545,475	1,552,422	7,886,451	211,447		



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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)	2.52 %	2.80 %
Direct Costs (34 CFR 75.567)	6,599,874 (B)	7,886,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	169,700	211,447
Carry Forward	-3,098	9,610
Total Indirect Costs	166,602 (A)	221,057 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	7,886,451	
Actual Indirect Costs:		
Admin. Charges	211,447	
Carry Forward	-3,098	
Total Indirect Costs	208,349	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.52 X 7,886,451	198,739 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	208,349 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	9,610	

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)	26.01 %	22.78 %
Direct Costs (34 CFR 75.567)	5,442,641 (B)	6,545,475 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,326,932	1,552,422
Carry Forward	88,647	-61,409
Total Indirect Costs	1,415,579 (A)	1,491,014 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	6,545,475	
Actual Indirect Costs:		
Admin. Charges	1,552,422	
Carry Forward	88,647	
Total Indirect Costs	1,641,069	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.01 X 6,545,475	1,702,478 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,641,069 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-61,409	

* 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.