



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3220 - IDALIA RJ-3

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	1,294,915	0	0	149,711	1,145,203	-	1,145,203	-	-	
Support Serv-Students	2100-2199	15,940	0	0	0	15,940	-	15,940	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	48,640	0	0	0	48,640	-	48,640	-	-	
Educational Library Services	2220	4,535	0	0	0	4,535	-	4,535	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	176,228	0	0	12,497	-	163,730	163,730	-	-	
Support Serv-School Admin	2400-2499	34,507	0	0	0	34,507	-	34,507	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	58,757	0	0	3,235	-	55,522	-	55,522	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	294,394	0	0	0	-	294,394	294,394	-	-	
Student Transportation Services	2700-2799	211,794	0	25,000	0	186,794	-	186,794	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	50,147	0	0	0	-	50,147	-	50,147	-	
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	140,254	75,426	13,791	0	51,037	-	51,037	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,872	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		2,331,982				1,486,657	563,794	1,944,781	105,669		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	4.39 %	6.75 %
Direct Costs (34 CFR 75.567)	1,705,916 (B)	1,944,781 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	69,448	105,669
Carry Forward	5,373	25,667
Total Indirect Costs	74,821 (A)	131,336 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,944,781	
Actual Indirect Costs:		
Admin. Charges	105,669	
Carry Forward	5,373	
Total Indirect Costs	111,042	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.39 X 1,944,781	85,376 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	111,042 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	25,667	

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)	34.19 %	30.00 %
Direct Costs (34 CFR 75.567)	1,338,371 (B)	1,486,657 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	436,992	563,794
Carry Forward	20,646	76,152
Total Indirect Costs	457,638 (A)	639,946 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,486,657	
Actual Indirect Costs:		
Admin. Charges	563,794	
Carry Forward	20,646	
Total Indirect Costs	584,440	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.19 X 1,486,657	508,288 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	584,440 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	76,152	

* 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.