



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9050 - SAN JUAN BOCES

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	3,408,024	0	0	0	3,408,024	-	3,408,024	-		
Support Serv-Students	2100-2199	2,483,094	0	0	0	2,483,094	-	2,483,094	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,098,934	0	0	0	1,098,934	-	1,098,934	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	38,191	0	0	0	-	38,191	38,191	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	144,010	0	0	144,010	0	-	0	-		
Support Serv-Business w/o Grants	2500	196,712	0	0	52,299	-	144,413	-	144,413		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	78,945	0	0	0	-	78,945	78,945	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	225,501	0	0	0	-	225,501	-	225,501		
Planning/Evaluation	2810-2814	278,660	0	0	0	278,660	-	278,660	-		
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	-	-	-	-	-	-	-	-		
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	182,310	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		8,134,380				7,268,712	487,050	7,385,848	369,914		



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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)	6.16 %	4.71 %
Direct Costs (34 CFR 75.567)	7,135,240 (B)	7,385,848 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	377,000	369,914
Carry Forward	62,853	-22,202
Total Indirect Costs	439,853 (A)	347,712 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	7,385,848	
Actual Indirect Costs:		
Admin. Charges	369,914	
Carry Forward	62,853	
Total Indirect Costs	432,767	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.16 X 7,385,848	454,968 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	432,767 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-22,202	

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)	6.97 %	7.49 %
Direct Costs (34 CFR 75.567)	7,094,809 (B)	7,268,712 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	417,432	487,050
Carry Forward	76,877	57,297
Total Indirect Costs	494,309 (A)	544,347 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	7,268,712	
Actual Indirect Costs:		
Admin. Charges	487,050	
Carry Forward	76,877	
Total Indirect Costs	563,927	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.97 X 7,268,712	506,629 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	563,927 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	57,297	

* 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.