



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9055 - SAN LUIS VALLEY 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	1,742,929	0	0	0	1,742,929	-	1,742,929	-		
Support Serv-Students	2100-2199	1,279,479	0	0	0	1,279,479	-	1,279,479	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	953,525	0	0	0	953,525	-	953,525	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-School Admin	2400-2499	80,301	0	0	0	80,301	-	80,301	-		
Support Serv-Business w/ Grants	2500	252,393	0	0	139,901	112,492	-	112,492	-		
Support Serv-Business w/o Grants	2500	86,829	0	0	-138,561	-	225,390	-	225,390		
Oper & Maint of Plant Serv w/ Grants	2600	630	0	0	0	630	-	630	-		
Oper & Maint of Plant Serv w/o Grants	2600	65,152	0	0	0	-	65,152	65,152	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	150,898	0	0	0	150,898	-	150,898	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	129,916	0	0	0	-	129,916	-	129,916		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	175,863	0	0	85,632	90,231	-	90,231	-		
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	308,663	0	0	10,369	298,294	-	298,294	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	3,155	-	-	-	-	-	-	-		
Total All Programs		5,229,734				4,708,779	420,458	4,773,931	355,306		



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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)	6.20 %	8.81 %
Direct Costs (34 CFR 75.567)	4,271,077 (B)	4,773,931 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	258,479	355,306
Carry Forward	6,163	65,485
Total Indirect Costs	264,642 (A)	420,791 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,773,931	
Actual Indirect Costs:		
Admin. Charges	355,306	
Carry Forward	6,163	
Total Indirect Costs	361,469	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.2 X 4,773,931	295,984 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	361,469 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	65,485	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	8.84 %	9.57 %
Direct Costs (34 CFR 75.567)	4,185,495 (B)	4,708,779 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	344,061	420,458
Carry Forward	26,000	30,202
Total Indirect Costs	370,061 (A)	450,661 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,708,779	
Actual Indirect Costs:		
Admin. Charges	420,458	
Carry Forward	26,000	
Total Indirect Costs	446,458	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.84 X 4,708,779	416,256 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	446,458 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	30,202	

* 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.