



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0050 - BENNETT 29J

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	4,911,252	0	1,334	0	4,909,918	-	4,909,918	-		
Support Serv-Students	2100-2199	241,614	0	0	0	241,614	-	241,614	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	214,630	0	5,181	0	209,449	-	209,449	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	319,956	0	0	103,887	-	216,069	216,069	-		
Support Serv-School Admin	2400-2499	457,758	0	0	0	457,758	-	457,758	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	149,643	0	0	435	-	149,208	-	149,208		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	836,045	0	1,650	0	-	834,395	834,395	-		
Student Transportation Services	2700-2799	550,287	0	0	191	550,096	-	550,096	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	201,341	0	0	0	-	201,341	-	201,341		
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	322,171	145,074	1,790	335	174,972	-	174,972	-		
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	770	-	-	-	-	-	-	-		
Debt Service	5100	26,401	-	-	-	-	-	-	-		
Total All Programs		8,231,867				6,543,807	1,401,013	7,594,270	350,549		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.65 %	2.88 %
Direct Costs (34 CFR 75.567)	7,802,867 (B)	7,594,270 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	496,377	350,549
Carry Forward	22,624	-131,846
Total Indirect Costs	519,001 (A)	218,703 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	7,594,270	
Actual Indirect Costs:		
Admin. Charges	350,549	
Carry Forward	22,624	
Total Indirect Costs	373,173	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.65 X 7,594,270	505,019 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	373,173 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-131,846	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.92 %	17.49 %
Direct Costs (34 CFR 75.567)	6,622,493 (B)	6,543,807 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,676,752	1,401,013
Carry Forward	-26,562	-256,266
Total Indirect Costs	1,650,190 (A)	1,144,747 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	6,543,807	
Actual Indirect Costs:		
Admin. Charges	1,401,013	
Carry Forward	-26,562	
Total Indirect Costs	1,374,451	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.92 X 6,543,807	1,630,717 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,374,451 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-256,266	

* 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.