



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0170 - DEER TRAIL 26J

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	1,357,709	0	3,911	91,711	1,262,087	-	1,262,087	-	-	
Support Serv-Students	2100-2199	58,844	0	1,178	0	57,666	-	57,666	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	71,283	0	0	0	71,283	-	71,283	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	148,652	0	1,178	0	-	147,474	147,474	-	-	
Support Serv-School Admin	2400-2499	59,704	0	1,756	0	57,948	-	57,948	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	63,707	0	0	0	-	63,707	-	63,707	-	
Oper & Maint of Plant Serv w/ Grants	2600	19,029	0	10,000	0	9,029	-	9,029	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	230,737	0	1,256	0	-	229,482	229,482	-	-	
Student Transportation Services	2700-2799	94,013	0	0	0	94,013	-	94,013	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	97,571	0	3,678	0	-	93,893	-	93,893	-	
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	115,131	46,881	2,174	0	66,076	-	66,076	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	22,796	0	0	0	22,796	-	22,796	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	30,733	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,369,910</b>				<b>1,640,899</b>	<b>534,556</b>	<b>2,017,854</b>	<b>157,600</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	1,919,170 (B)	2,017,854 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	152,827	157,600
Carry Forward	154,451	100,177
Total Indirect Costs	307,278 (A)	257,777 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,017,854	
Actual Indirect Costs:		
Admin. Charges	157,600	
Carry Forward	154,451	
Total Indirect Costs	312,051	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,017,854	211,875 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	312,051 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	100,177	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	32.63 %	29.17 %
Direct Costs (34 CFR 75.567)	1,520,840 (B)	1,640,899 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	551,157	534,556
Carry Forward	-54,957	-55,827
Total Indirect Costs	496,200 (A)	478,729 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,640,899	
Actual Indirect Costs:		
Admin. Charges	534,556	
Carry Forward	-54,957	
Total Indirect Costs	479,599	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
32.63 X 1,640,899	535,425 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	479,599 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-55,827	

\* 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.