



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190 - BYERS 32J

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	2,853,993	1,024	5,388	141,364	2,706,217	-	2,706,217	-	-	
Support Serv-Students	2100-2199	171,285	0	0	146	171,140	-	171,140	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	55,685	0	21,500	0	34,185	-	34,185	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	219,970	0	566	2,808	-	216,596	216,596	-	-	
Support Serv-School Admin	2400-2499	259,290	0	1,169	521	257,600	-	257,600	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	142,506	0	11,138	171	-	131,196	-	-	131,196	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	400,667	0	1,429	139	-	399,099	399,099	-	-	
Student Transportation Services	2700-2799	334,813	0	61,085	1,656	272,071	-	272,071	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	147,166	0	19,493	0	-	127,673	-	-	127,673	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	20,011	0	0	20,011	-	0	-	-	0	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	248,982	0	218,382	0	30,600	-	30,600	-	-	
Food Services Operations	3100	228,298	88,542	10,621	760	128,376	-	128,376	-	-	
Enterprise Operations	3200	48,697	0	0	592	48,105	-	48,105	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	46,011	0	0	0	46,011	-	46,011	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	414,369	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	70,589	-	-	-	-	-	-	-	-	
Total All Programs		5,662,333				3,694,305	874,565	4,310,000	258,870		



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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)	7.37 %	5.09 %
Direct Costs (34 CFR 75.567)	3,774,829 (B)	4,310,000 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	259,129	258,870
Carry Forward	19,242	-39,535
Total Indirect Costs	278,371 (A)	219,334 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	4,310,000	
Actual Indirect Costs:		
Admin. Charges	258,870	
Carry Forward	19,242	
Total Indirect Costs	278,112	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.37 X 4,310,000	317,647 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	278,112 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-39,535	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.69 %	22.58 %
Direct Costs (34 CFR 75.567)	3,232,970 (B)	3,694,305 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	800,988	874,565
Carry Forward	-2,824	-40,382
Total Indirect Costs	798,164 (A)	834,183 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	3,694,305	
Actual Indirect Costs:		
Admin. Charges	874,565	
Carry Forward	-2,824	
Total Indirect Costs	871,741	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.69 X 3,694,305	912,124 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	871,741 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-40,382	

* 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.