



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0220 - ARCHULETA COUNTY 50 JT

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	7,222,918	0	14,999	0	7,207,918	-	7,207,918	-		
Support Serv-Students	2100-2199	475,800	0	0	0	475,800	-	475,800	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	155,706	0	0	0	155,706	-	155,706	-		
Educational Library Services	2220	120,622	0	299	0	120,323	-	120,323	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	395,122	0	1,330	8,510	-	385,282	385,282	-		
Support Serv-School Admin	2400-2499	659,293	0	1,310	0	657,982	-	657,982	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	229,685	0	555	0	-	229,130	-	229,130		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,260,345	0	11,330	0	-	1,249,015	1,249,015	-		
Student Transportation Services	2700-2799	591,137	0	5,185	0	585,952	-	585,952	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,300,905	0	36,453	0	-	2,264,452	-	2,264,452		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	8,281	0	0	0	-	8,281	-	8,281		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	557,312	288,399	5,656	0	263,257	-	263,257	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	1,459,358	-	-	-	-	-	-	-		
Other Uses	5000	50,000	-	-	-	-	-	-	-		
Debt Service	5100	114,647	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>15,601,131</b>				<b>9,466,939</b>	<b>4,136,161</b>	<b>11,101,236</b>	<b>2,501,863</b>		



# Colorado Department of Education

## Indirect Cost Report

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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)	10,558,107 (B)	11,101,236 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,452,425	2,501,863
Carry Forward	1,790,692	3,126,926
Total Indirect Costs	4,243,117 (A)	5,628,789 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	11,101,236	
Actual Indirect Costs:		
Admin. Charges	2,501,863	
Carry Forward	1,790,692	
Total Indirect Costs	4,292,555	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 11,101,236	1,165,630 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	4,292,555 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	3,126,926	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	60.04 %	30.00 %
Direct Costs (34 CFR 75.567)	9,204,841 (B)	9,466,939 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,805,691	4,136,161
Carry Forward	1,720,525	172,736
Total Indirect Costs	5,526,216 (A)	4,308,897 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	9,466,939	
Actual Indirect Costs:		
Admin. Charges	4,136,161	
Carry Forward	1,720,525	
Total Indirect Costs	5,856,686	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
60.04 X 9,466,939	5,683,950 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	5,856,686 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	172,736	

\* 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.