Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0230 - WALSH RE-1
FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2012-2013 Audited Data)

		Total Costs		Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
Program Definition	Program Code	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	1,133,545	0	1,923	0	1,131,622	-	1,131,622	-
Support Serv-Students	2100-2199	42,103	0	0	0	42,103	-	42,103	-
Support Serv-Inst Staff	2200-2219, 2221-2299	9,047	0	0	0	9,047	-	9,047	-
Educational Library Services	2220	20,176	0	0	0	20,176	-	20,176	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	184,010	0	0	0	-	184,010	184,010	-
Support Serv-School Admin	2400-2499	147,678	0	0	0	147,678	-	147,678	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	31,516	0	0	0	-	31,516	-	31,516
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	253,241	0	0	0	-	253,241	253,241	-
Student Transportation Services	2700-2799	157,749	0	0	0	157,749	-	157,749	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	18,566	0	0	0	-	18,566	-	18,566
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	93,144	51,810	1,286	0	40,048	-	40,048	-
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	-	-	-	-	-	-	-	-
Debt Service	5100	9,169	-	-	-	-	-	-	-
Total All Programs		**2,099,945**				**1,548,424**	**487,333**	**1,985,675**	**50,082**

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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)

(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)

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

RESTRICTED RATE

		FY 2012-2013	FY 2014-2015
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.06 %	2.73 %
	Direct Costs (34 CFR 75.567)	2,055,951 (B)	1,985,675 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	47,454	50,082
	Carry Forward	-5,019	4,158
	Total Indirect Costs	42,435 (A)	54,240 (A)

b) **ACTUAL COSTS:**
(From FY 2012-2013)

Actual Direct Costs	1,985,675
Actual Indirect Costs:	
Admin. Charges	50,082
Carry Forward	-5,019
Total Indirect Costs	45,063

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs Fixed Rate % X Actual Direct Costs 2.06 X 1,985,675	40,905 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	45,063 (F)
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	4,158

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)	28.40 %	30.00 %
Direct Costs (34 CFR 75.567)	1,612,417 (B)	1,548,424 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	490,988	487,333
Carry Forward	-33,087	14,494
Total Indirect Costs	457,901 (A)	501,827 (A)

b) **ACTUAL COSTS:** (From FY 2012-2013)	
Actual Direct Costs	1,548,424
Actual Indirect Costs:	
Admin. Charges	487,333
Carry Forward	-33,087
Total Indirect Costs	454,246

c) **CARRY FORWARD COMPUTATION:**	
Actual Direct Costs Fixed Rate % X Actual Direct Costs 28.4 X 1,548,424	439,752 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	454,246 (F)
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	14,494

* 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.