



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0560 - SANFORD 6J

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	1,859,731	0	9,989	0	1,849,742	-	1,849,742	-		
Support Serv-Students	2100-2199	65,793	0	0	0	65,793	-	65,793	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	19,399	0	0	0	19,399	-	19,399	-		
Educational Library Services	2220	27,120	0	0	0	27,120	-	27,120	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	212,712	0	0	0	-	212,712	212,712	-		
Support Serv-School Admin	2400-2499	159,814	0	0	0	159,814	-	159,814	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	45,205	0	0	0	-	45,205	-	45,205		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	290,621	0	834	0	-	289,787	289,787	-		
Student Transportation Services	2700-2799	123,762	0	0	0	123,762	-	123,762	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	11,229	0	870	0	-	10,359	-	10,359		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	12,397	0	0	0	-	12,397	-	12,397		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	202,251	84,252	788	0	117,211	-	117,211	-		
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	-	-	-	-	-	-	-	-		
Total All Programs		3,030,033				2,362,841	570,459	2,865,340	67,961		



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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)	3.26 %	2.18 %
Direct Costs (34 CFR 75.567)	2,826,531 (B)	2,865,340 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	72,171	67,961
Carry Forward	19,903	-5,546
Total Indirect Costs	92,074 (A)	62,414 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,865,340	
Actual Indirect Costs:		
Admin. Charges	67,961	
Carry Forward	19,903	
Total Indirect Costs	87,864	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.26 X 2,865,340	93,410 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	87,864 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-5,546	

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)	22.97 %	24.35 %
Direct Costs (34 CFR 75.567)	2,338,713 (B)	2,362,841 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	559,990	570,459
Carry Forward	-22,814	4,901
Total Indirect Costs	537,176 (A)	575,360 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	2,362,841	
Actual Indirect Costs:		
Admin. Charges	570,459	
Carry Forward	-22,814	
Total Indirect Costs	547,645	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.97 X 2,362,841	542,745 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	547,645 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	4,901	

* 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.