



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0870 - DELTA COUNTY 50(J)

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	27,714,841	0	167,632	107,736	27,439,473	-	27,439,473	-	-	
Support Serv-Students	2100-2199	901,426	0	17,627	0	883,799	-	883,799	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	766,785	0	0	0	766,785	-	766,785	-	-	
Educational Library Services	2220	210,426	0	0	0	210,426	-	210,426	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	284,623	0	0	0	-	284,623	284,623	-	-	
Support Serv-School Admin	2400-2499	2,155,665	0	0	0	2,155,665	-	2,155,665	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	577,550	0	0	0	-	577,550	-	577,550	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	4,083,822	0	15,575	0	-	4,068,247	4,068,247	-	-	
Student Transportation Services	2700-2799	1,477,146	0	0	300	1,476,846	-	1,476,846	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,361,140	0	0	344,193	-	1,016,947	-	1,016,947	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	26,500	0	0	26,500	-	0	-	0	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,566,338	589,470	18,293	0	958,575	-	958,575	-	-	
Enterprise Operations	3200	30,678	0	0	0	30,678	-	30,678	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	1,252,622	0	890	0	1,251,732	-	1,251,732	-	-	
Facil Acquisition & Construction Svcs	4000	20,941	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>42,430,504</b>				<b>35,173,980</b>	<b>5,947,367</b>	<b>39,526,850</b>	<b>1,594,497</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)	3.42 %	5.03 %
Direct Costs (34 CFR 75.567)	40,384,095 (B)	39,526,850 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,231,952	1,594,497
Carry Forward	149,859	392,538
Total Indirect Costs	1,381,811 (A)	1,987,035 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	39,526,850	
Actual Indirect Costs:		
Admin. Charges	1,594,497	
Carry Forward	149,859	
Total Indirect Costs	1,744,356	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.42 X 39,526,850	1,351,818 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,744,356 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	392,538	

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)	17.20 %	17.49 %
Direct Costs (34 CFR 75.567)	35,770,988 (B)	35,173,980 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,845,059	5,947,367
Carry Forward	305,900	203,342
Total Indirect Costs	6,150,959 (A)	6,150,709 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	35,173,980	
Actual Indirect Costs:		
Admin. Charges	5,947,367	
Carry Forward	305,900	
Total Indirect Costs	6,253,267	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.2 X 35,173,980	6,049,925 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	6,253,267 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	203,342	

\* 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.