



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0890 - DOLORES COUNTY RE NO.2

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	1,772,145	0	65,290	0	1,706,856	-	1,706,856	-	-	
Support Serv-Students	2100-2199	71,442	0	0	0	71,442	-	71,442	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,550	0	0	0	1,550	-	1,550	-	-	
Educational Library Services	2220	67,612	0	0	0	67,612	-	67,612	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	116,984	0	0	0	-	116,984	116,984	-	-	
Support Serv-School Admin	2400-2499	215,634	0	0	3,453	212,181	-	212,181	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	75,420	0	0	0	-	75,420	-	75,420	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	375,074	0	2,390	0	-	372,684	372,684	-	-	
Student Transportation Services	2700-2799	226,507	0	5,958	0	220,550	-	220,550	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	114,589	0	0	0	-	114,589	-	114,589	-	
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	115,741	46,770	1,021	48	67,902	-	67,902	-	-	
Enterprise Operations	3200	27,285	0	2,576	600	24,109	-	24,109	-	-	
Enterprise Instructional	3210	4,736	0	0	0	4,736	-	4,736	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>3,184,720</b>				<b>2,376,936</b>	<b>679,678</b>	<b>2,866,605</b>	<b>190,009</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)	6.59 %	7.49 %
Direct Costs (34 CFR 75.567)	2,810,559 (B)	2,866,605 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	161,470	190,009
Carry Forward	23,684	24,784
Total Indirect Costs	185,154 (A)	214,794 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,866,605	
Actual Indirect Costs:		
Admin. Charges	190,009	
Carry Forward	23,684	
Total Indirect Costs	213,693	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.59 X           2,866,605	188,909 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	213,693 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	24,784	

## 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)	34.84 %	24.52 %
Direct Costs (34 CFR 75.567)	2,242,370 (B)	2,376,936 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	729,659	679,678
Carry Forward	51,632	-96,815
Total Indirect Costs	781,291 (A)	582,863 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	2,376,936	
Actual Indirect Costs:		
Admin. Charges	679,678	
Carry Forward	51,632	
Total Indirect Costs	731,310	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.84 X 2,376,936	828,125 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	731,310 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-96,815	

\* 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.