



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0970 - CALHAN RJ-1

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	2,436,433	0	0	111,269	2,325,163	-	2,325,163	-	-	
Support Serv-Students	2100-2199	106,136	0	0	0	106,136	-	106,136	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	164,921	0	15,614	0	149,307	-	149,307	-	-	
Educational Library Services	2220	45,049	0	6,558	0	38,491	-	38,491	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	141,080	0	0	0	-	141,080	141,080	-	-	
Support Serv-School Admin	2400-2499	265,075	0	0	0	265,075	-	265,075	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	108,648	0	0	0	-	108,648	-	108,648	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	407,886	0	2,295	0	-	405,591	405,591	-	-	
Student Transportation Services	2700-2799	329,817	0	0	0	329,817	-	329,817	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	63,541	0	0	0	-	63,541	-	63,541	-	
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	203,954	99,136	1,116	0	103,702	-	103,702	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>4,272,539</b>				<b>3,317,691</b>	<b>718,859</b>	<b>3,864,362</b>	<b>172,189</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)	9.96 %	1.53 %
Direct Costs (34 CFR 75.567)	4,529,501 (B)	3,864,362 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	351,661	172,189
Carry Forward	99,607	-113,095
Total Indirect Costs	451,268 (A)	59,094 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	3,864,362	
Actual Indirect Costs:		
Admin. Charges	172,189	
Carry Forward	99,607	
Total Indirect Costs	271,796	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.96 X 3,864,362	384,890 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	271,796 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-113,095	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.71 %	18.72 %
Direct Costs (34 CFR 75.567)	3,936,220 (B)	3,317,691 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	944,943	718,859
Carry Forward	-129,608	-97,843
Total Indirect Costs	815,335 (A)	621,017 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	3,317,691	
Actual Indirect Costs:		
Admin. Charges	718,859	
Carry Forward	-129,608	
Total Indirect Costs	589,251	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.71 X        3,317,691	687,094 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	589,251 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-97,843	

\* 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.