



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1120 - EDISON 54 JT

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	1,160,643	0	77	1,392	1,159,174	-	1,159,174	-	-	
Support Serv-Students	2100-2199	99,863	0	0	0	99,863	-	99,863	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	7,357	0	0	0	7,357	-	7,357	-	-	
Educational Library Services	2220	22,334	0	0	0	22,334	-	22,334	-	-	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	-	0	-	-	
Support Serv-General Admin w/o Grants	2300	77,602	0	0	4,065	-	73,537	73,537	-	-	
Support Serv-School Admin	2400-2499	93,830	0	0	0	93,830	-	93,830	-	-	
Support Serv-Business w/ Grants	2500	0	0	0	0	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	106,587	0	0	0	-	106,587	-	-	106,587	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	191,080	0	9,869	0	-	181,211	181,211	-	-	
Student Transportation Services	2700-2799	162,229	0	37,058	0	125,171	-	125,171	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	36,352	0	0	0	-	36,352	-	-	36,352	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	0	0	0	0	-	0	-	-	0	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	0	0	0	0	0	-	0	-	-	
Food Services Operations	3100	87,970	33,292	10,083	0	44,595	-	44,595	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	6,060	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	0	-	-	-	-	-	-	-	-	
Total All Programs		2,051,907				1,552,324	397,687	1,807,073	142,939		



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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)	5.01 %	9.24 %
Direct Costs (34 CFR 75.567)	2,173,974 (B)	1,807,073 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	137,278	142,939
Carry Forward	-28,377	24,028
Total Indirect Costs	108,901 (A)	166,966 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,807,073	
Actual Indirect Costs:		
Admin. Charges	142,939	
Carry Forward	-28,377	
Total Indirect Costs	114,562	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.01 X 1,807,073	90,534 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	114,562 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	24,028	

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)	17.29 %	28.38 %
Direct Costs (34 CFR 75.567)	1,896,971 (B)	1,552,324 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	414,281	397,687
Carry Forward	-86,386	42,904
Total Indirect Costs	327,895 (A)	440,592 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	1,552,324	
Actual Indirect Costs:		
Admin. Charges	397,687	
Carry Forward	-86,386	
Total Indirect Costs	311,301	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.29 X 1,552,324	268,397 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	311,301 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	42,904	

* 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.