



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1130 - MIAMI/YODER 60 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	1,804,560	0	28,537	0	1,776,024	-	1,776,024	-		
Support Serv-Students	2100-2199	66,301	0	0	0	66,301	-	66,301	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	84,136	0	0	3,026	81,110	-	81,110	-		
Educational Library Services	2220	31,990	0	0	0	31,990	-	31,990	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	306,475	0	52,672	0	-	253,803	253,803	-		
Support Serv-School Admin	2400-2499	231,547	0	0	0	231,547	-	231,547	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	66,390	0	0	-3,026	-	69,416	-	69,416		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	301,331	0	750	0	-	300,581	300,581	-		
Student Transportation Services	2700-2799	226,449	0	12,000	0	214,449	-	214,449	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	29,052	0	0	0	-	29,052	-	29,052		
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	145,013	59,482	444	0	85,087	-	85,087	-		
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		3,293,246				2,486,510	652,852	3,040,893	98,468		



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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)	2.27 %	3.76 %
Direct Costs (34 CFR 75.567)	3,256,954 (B)	3,040,893 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	87,637	98,468
Carry Forward	-13,690	15,750
Total Indirect Costs	73,947 (A)	114,218 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,040,893	
Actual Indirect Costs:		
Admin. Charges	98,468	
Carry Forward	-13,690	
Total Indirect Costs	84,778	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.27 X 3,040,893	69,028 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	84,778 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	15,750	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	16.34 %	28.83 %
Direct Costs (34 CFR 75.567)	2,717,889 (B)	2,486,510 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	626,701	652,852
Carry Forward	-182,623	63,933
Total Indirect Costs	444,078 (A)	716,785 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,486,510	
Actual Indirect Costs:		
Admin. Charges	652,852	
Carry Forward	-182,623	
Total Indirect Costs	470,229	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.34 X 2,486,510	406,296 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	470,229 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	63,933	

* 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.