



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1340 - WEST GRAND 1-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	2,666,643	0	13,676	0	2,652,967	-	2,652,967	-		
Support Serv-Students	2100-2199	86,405	0	96	0	86,309	-	86,309	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	77,031	0	0	0	77,031	-	77,031	-		
Educational Library Services	2220	10,469	0	0	0	10,469	-	10,469	-		
Support Serv-General Admin w/ Grants	2300	19,110	0	0	0	19,110	-	19,110	-		
Support Serv-General Admin w/o Grants	2300	290,725	0	1,097	0	-	289,628	289,628	-		
Support Serv-School Admin	2400-2499	268,342	0	250	0	268,092	-	268,092	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	81,055	0	0	0	-	81,055	-	81,055		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	831,730	0	1,517	0	-	830,214	830,214	-		
Student Transportation Services	2700-2799	191,341	0	0	0	191,341	-	191,341	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	97,559	0	3,847	0	-	93,712	-	93,712		
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	189,139	100,910	13,017	0	75,212	-	75,212	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	6,713	0	0	0	6,713	-	6,713	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>4,816,263</b>				<b>3,387,245</b>	<b>1,294,609</b>	<b>4,507,086</b>	<b>174,768</b>		



# Colorado Department of Education

## Indirect Cost Report

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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)	5.11 %	3.59 %
Direct Costs (34 CFR 75.567)	4,237,515 (B)	4,507,086 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	173,714	174,768
Carry Forward	42,625	-12,919
Total Indirect Costs	216,339 (A)	161,849 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	4,507,086	
Actual Indirect Costs:		
Admin. Charges	174,768	
Carry Forward	42,625	
Total Indirect Costs	217,393	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.11 X 4,507,086	230,312 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	217,393 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-12,919	

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)	20.42 %	30.00 %
Direct Costs (34 CFR 75.567)	3,293,008 (B)	3,387,245 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,118,221	1,294,609
Carry Forward	-445,889	157,045
Total Indirect Costs	672,332 (A)	1,451,654 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	3,387,245	
Actual Indirect Costs:		
Admin. Charges	1,294,609	
Carry Forward	-445,889	
Total Indirect Costs	848,720	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.42 X        3,387,245	691,675 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	848,720 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	157,045	

\* 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.