



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1350 - EAST GRAND 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	7,616,577	0	46,844	3,604	7,566,129	-	7,566,129	-	-	
Support Serv-Students	2100-2199	482,409	0	0	0	482,409	-	482,409	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	334,644	0	6,693	0	327,951	-	327,951	-	-	
Educational Library Services	2220	351,803	0	-798	0	352,601	-	352,601	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	455,144	0	110	0	-	455,034	455,034	-	-	
Support Serv-School Admin	2400-2499	931,465	0	16,061	152	915,252	-	915,252	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	144,481	0	0	0	-	144,481	-	144,481	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,398,989	0	3,096	0	-	1,395,893	1,395,893	-	-	
Student Transportation Services	2700-2799	422,583	0	4,374	0	418,209	-	418,209	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	96,965	0	0	0	-	96,965	-	96,965	-	
Planning/Evaluation	2810-2814	46,800	0	0	0	46,800	-	46,800	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	5,923	0	0	0	-	5,923	-	5,923	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	302,997	82,875	1,884	0	218,238	-	218,238	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	1,605	0	0	0	1,605	-	1,605	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>12,592,386</b>				<b>10,329,194</b>	<b>2,098,297</b>	<b>12,180,121</b>	<b>247,369</b>		



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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)	4.02 %	1.08 %
Direct Costs (34 CFR 75.567)	12,101,814 (B)	12,180,121 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	359,253	247,369
Carry Forward	126,697	-115,575
Total Indirect Costs	485,950 (A)	131,795 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	12,180,121	
Actual Indirect Costs:		
Admin. Charges	247,369	
Carry Forward	126,697	
Total Indirect Costs	374,066	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.02 X           12,180,121	489,641 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	374,066 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-115,575	

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)	20.07 %	20.25 %
Direct Costs (34 CFR 75.567)	10,351,747 (B)	10,329,194 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,109,320	2,098,297
Carry Forward	-32,016	-6,789
Total Indirect Costs	2,077,304 (A)	2,091,508 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	10,329,194	
Actual Indirect Costs:		
Admin. Charges	2,098,297	
Carry Forward	-32,016	
Total Indirect Costs	2,066,281	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.07 X      10,329,194	2,073,069 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,066,281 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-6,789	

\* 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.