



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360 - GUNNISON WATERSHED RE1J

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	9,873,601	0	32,937	97,095	9,743,569	-	9,743,569	-	-	
Support Serv-Students	2100-2199	488,760	0	0	0	488,760	-	488,760	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	814,454	0	878	14,180	799,396	-	799,396	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	281,504	0	0	0	-	281,504	281,504	-	-	
Support Serv-School Admin	2400-2499	1,020,023	0	0	0	1,020,023	-	1,020,023	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	207,184	0	0	0	-	207,184	-	207,184	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	1,440,476	0	11,862	0	-	1,428,614	1,428,614	-	-	
Student Transportation Services	2700-2799	649,399	0	1,599	0	647,800	-	647,800	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	474,444	0	117,440	0	-	357,004	-	357,004	-	
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	622,264	264,562	32,126	0	325,576	-	325,576	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	385	0	0	0	385	-	385	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		15,872,494				13,025,509	2,274,306	14,735,627	564,187		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	3.56 %	4.27 %
Direct Costs (34 CFR 75.567)	14,494,759 (B)	14,735,627 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	490,357	564,187
Carry Forward	26,037	65,636
Total Indirect Costs	516,394 (A)	629,823 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	14,735,627	
Actual Indirect Costs:		
Admin. Charges	564,187	
Carry Forward	26,037	
Total Indirect Costs	590,224	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.56 X 14,735,627	524,588 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	590,224 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	65,636	

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)	18.38 %	18.15 %
Direct Costs (34 CFR 75.567)	12,835,322 (B)	13,025,509 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,149,794	2,274,306
Carry Forward	209,966	90,183
Total Indirect Costs	2,359,760 (A)	2,364,489 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	13,025,509	
Actual Indirect Costs:		
Admin. Charges	2,274,306	
Carry Forward	209,966	
Total Indirect Costs	2,484,272	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.38 X 13,025,509	2,394,089 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,484,272 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	90,183	

* 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.