



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1490 - BETHUNE R-5

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	1,184,342	0	0	50,154	1,134,188	-	1,134,188	-	-	
Support Serv-Students	2100-2199	15,293	0	0	0	15,293	-	15,293	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	15,564	0	0	0	15,564	-	15,564	-	-	
Educational Library Services	2220	7,232	0	0	0	7,232	-	7,232	-	-	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	-	0	-	-	
Support Serv-General Admin w/o Grants	2300	285,214	0	0	35,434	-	249,779	249,779	-	-	
Support Serv-School Admin	2400-2499	10,039	0	0	0	10,039	-	10,039	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	806	0	0	0	-	806	-	806	-	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	239,560	0	0	0	-	239,560	239,560	-	-	
Student Transportation Services	2700-2799	54,351	0	0	0	54,351	-	54,351	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	116,191	0	0	0	-	116,191	-	116,191	-	
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	0	0	0	0	0	-	0	-	-	
Food Services Operations	3100	124,448	62,872	2,228	0	59,348	-	59,348	-	-	
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	425	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,053,465</b>				<b>1,296,014</b>	<b>606,337</b>	<b>1,785,353</b>	<b>116,997</b>		



# Colorado Department of Education

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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)	10.50 %	6.67 %
Direct Costs (34 CFR 75.567)	1,655,244 (B)	1,785,353 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	151,480	116,997
Carry Forward	72,632	2,167
Total Indirect Costs	224,112 (A)	119,165 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,785,353	
Actual Indirect Costs:		
Admin. Charges	116,997	
Carry Forward	72,632	
Total Indirect Costs	189,629	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,785,353	187,462 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	189,629 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,167	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	54.31 %	30.00 %
Direct Costs (34 CFR 75.567)	1,239,897 (B)	1,296,014 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	566,827	606,337
Carry Forward	106,612	9,084
Total Indirect Costs	673,439 (A)	615,421 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,296,014	
Actual Indirect Costs:		
Admin. Charges	606,337	
Carry Forward	106,612	
Total Indirect Costs	712,949	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
54.31 X 1,296,014	703,865 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	712,949 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	9,084	

\* 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.