



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1500 - BURLINGTON RE-6J

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	3,585,251	0	11,608	397,639	3,176,003	-	3,176,003	-	-	
Support Serv-Students	2100-2199	214,393	0	0	0	214,393	-	214,393	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	157,404	0	0	0	157,404	-	157,404	-	-	
Educational Library Services	2220	89,765	0	0	0	89,765	-	89,765	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	242,428	0	0	23,890	-	218,539	218,539	-	-	
Support Serv-School Admin	2400-2499	376,177	0	0	0	376,177	-	376,177	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	73,783	0	0	0	-	73,783	-	73,783	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	679,600	0	9,976	0	-	669,624	669,624	-	-	
Student Transportation Services	2700-2799	223,663	0	14,732	0	208,931	-	208,931	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	40,347	0	0	0	-	40,347	-	40,347	-	
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	374,614	224,431	20,539	0	129,645	-	129,645	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	313,525	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	1,500	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>6,372,452</b>				<b>4,352,319</b>	<b>1,002,293</b>	<b>5,240,482</b>	<b>114,130</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)	2.21 %	2.30 %
Direct Costs (34 CFR 75.567)	5,413,748 (B)	5,240,482 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	111,430	114,130
Carry Forward	8,112	6,427
Total Indirect Costs	119,542 (A)	120,558 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	5,240,482	
Actual Indirect Costs:		
Admin. Charges	114,130	
Carry Forward	8,112	
Total Indirect Costs	122,242	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.21 X 5,240,482	115,815 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	122,242 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	6,427	

## 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)	19.86 %	26.34 %
Direct Costs (34 CFR 75.567)	4,614,920 (B)	4,352,319 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	910,258	1,002,293
Carry Forward	6,244	144,166
Total Indirect Costs	916,502 (A)	1,146,459 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	4,352,319	
Actual Indirect Costs:		
Admin. Charges	1,002,293	
Carry Forward	6,244	
Total Indirect Costs	1,008,537	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.86 X 4,352,319	864,371 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,008,537 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	144,166	

\* 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.