



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1530 - BAYFIELD 10 JT-R

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	6,429,980	0	117	0	6,429,863	-	6,429,863	-		
Support Serv-Students	2100-2199	460,366	0	0	0	460,366	-	460,366	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	346,026	0	0	0	346,026	-	346,026	-		
Educational Library Services	2220	141,385	0	0	0	141,385	-	141,385	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	488,676	0	0	0	-	488,676	488,676	-		
Support Serv-School Admin	2400-2499	523,853	0	0	0	523,853	-	523,853	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	226,887	0	0	0	-	226,887	-	226,887		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,234,502	0	162	0	-	1,234,340	1,234,340	-		
Student Transportation Services	2700-2799	505,583	0	0	0	505,583	-	505,583	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	730,358	0	245,226	850	-	484,282	-	484,282		
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	406,897	201,363	1,391	0	204,142	-	204,142	-		
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	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>11,494,511</b>				<b>8,611,217</b>	<b>2,434,185</b>	<b>10,334,233</b>	<b>711,169</b>		



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.44 %	7.03 %
Direct Costs (34 CFR 75.567)	10,278,417 (B)	10,334,233 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	692,771	711,169
Carry Forward	-30,464	15,181
Total Indirect Costs	662,307 (A)	726,350 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	10,334,233	
Actual Indirect Costs:		
Admin. Charges	711,169	
Carry Forward	-30,464	
Total Indirect Costs	680,705	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.44 X 10,334,233	665,525 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	680,705 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	15,181	

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)	24.02 %	29.90 %
Direct Costs (34 CFR 75.567)	8,664,702 (B)	8,611,217 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,306,485	2,434,185
Carry Forward	-224,796	140,975
Total Indirect Costs	2,081,689 (A)	2,575,161 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	8,611,217	
Actual Indirect Costs:		
Admin. Charges	2,434,185	
Carry Forward	-224,796	
Total Indirect Costs	2,209,389	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.02 X       8,611,217	2,068,414 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,209,389 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	140,975	

\* 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.