



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1750 - BRANSON REORGANIZED 82

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	1,898,760	0	99,451	0	1,799,309	-	1,799,309	-	-	
Support Serv-Students	2100-2199	125,860	0	0	0	125,860	-	125,860	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	52,629	0	0	0	52,629	-	52,629	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	132,360	0	0	0	-	132,360	132,360	-	-	
Support Serv-School Admin	2400-2499	201,981	0	0	0	201,981	-	201,981	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	73,370	0	0	0	-	73,370	-	73,370	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	147,030	0	0	0	-	147,030	147,030	-	-	
Student Transportation Services	2700-2799	54,194	0	0	0	54,194	-	54,194	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	230,639	0	0	0	-	230,639	-	230,639	-	
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	56,786	21,542	1,520	0	33,724	-	33,724	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	18,182	0	0	0	18,182	-	18,182	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,000	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,992,791</b>				<b>2,285,879</b>	<b>583,399</b>	<b>2,565,270</b>	<b>304,009</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 %	10.50 %
Direct Costs (34 CFR 75.567)	2,877,253 (B)	2,565,270 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	321,266	304,009
Carry Forward	205,067	239,723
Total Indirect Costs	526,333 (A)	543,732 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,565,270	
Actual Indirect Costs:		
Admin. Charges	304,009	
Carry Forward	205,067	
Total Indirect Costs	509,076	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,565,270	269,353 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	509,076 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	239,723	

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)	23.32 %	26.54 %
Direct Costs (34 CFR 75.567)	2,571,560 (B)	2,285,879 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	626,958	583,399
Carry Forward	-27,152	23,180
Total Indirect Costs	599,806 (A)	606,579 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	2,285,879	
Actual Indirect Costs:		
Admin. Charges	583,399	
Carry Forward	-27,152	
Total Indirect Costs	556,247	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.32 X 2,285,879	533,067 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	556,247 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	23,180	

\* 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.