



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1980 - DE BEQUE 49JT

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	1,046,630	0	7,092	16,126	1,023,412	-	1,023,412	-	-	
Support Serv-Students	2100-2199	64,193	0	8,236	0	55,957	-	55,957	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	86,753	0	0	0	86,753	-	86,753	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	174,255	0	300	0	-	173,955	173,955	-	-	
Support Serv-School Admin	2400-2499	34,734	0	0	0	34,734	-	34,734	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	74,435	0	0	0	-	74,435	-	74,435	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	259,191	0	25,839	0	-	233,352	233,352	-	-	
Student Transportation Services	2700-2799	57,483	0	7,957	0	49,526	-	49,526	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	30,697	0	0	0	-	30,697	-	30,697	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	12,851	0	2,348	0	-	10,503	-	10,503	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	83,966	17,137	2,958	0	63,871	-	63,871	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	227,435	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,152,625</b>				<b>1,314,254</b>	<b>522,941</b>	<b>1,721,561</b>	<b>115,634</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)	6.12 %	7.25 %
Direct Costs (34 CFR 75.567)	1,624,289 (B)	1,721,561 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	100,572	115,634
Carry Forward	-1,138	9,137
Total Indirect Costs	99,434 (A)	124,771 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,721,561	
Actual Indirect Costs:		
Admin. Charges	115,634	
Carry Forward	-1,138	
Total Indirect Costs	114,496	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.12 X 1,721,561	105,360 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	114,496 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	9,137	

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)	42.42 %	30.00 %
Direct Costs (34 CFR 75.567)	1,245,372 (B)	1,314,254 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	479,488	522,941
Carry Forward	48,787	14,222
Total Indirect Costs	528,275 (A)	537,163 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,314,254	
Actual Indirect Costs:		
Admin. Charges	522,941	
Carry Forward	48,787	
Total Indirect Costs	571,728	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
42.42 X 1,314,254	557,507 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	571,728 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	14,222	

\* 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.