



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055 - DOLORES RE-4A

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	3,599,801	14,947	0	179,655	3,405,199	-	3,405,199	-	-	
Support Serv-Students	2100-2199	173,811	0	0	0	173,811	-	173,811	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	22,101	0	0	0	22,101	-	22,101	-	-	
Educational Library Services	2220	81,466	0	7,112	0	74,354	-	74,354	-	-	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	-	0	-	-	
Support Serv-General Admin w/o Grants	2300	271,972	0	0	0	-	271,972	271,972	-	-	
Support Serv-School Admin	2400-2499	429,147	0	0	0	429,147	-	429,147	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	102,083	0	0	0	-	102,083	-	102,083	-	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	619,462	0	6,878	0	-	612,584	612,584	-	-	
Student Transportation Services	2700-2799	262,615	0	0	0	262,615	-	262,615	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	4,975	0	0	0	4,975	-	4,975	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	112,785	0	0	0	-	112,785	-	112,785	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	10,295	0	0	0	10,295	-	10,295	-	-	
Other Support Services w/o Grants	2900	51,523	0	0	0	-	51,523	-	51,523	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	260,134	125,063	3,705	0	131,366	-	131,366	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	106	0	0	0	106	-	106	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	36,982	-	-	-	-	-	-	-	-	
Total All Programs		6,039,258				4,513,969	1,150,948	5,398,525	266,391		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.37 %	5.57 %
Direct Costs (34 CFR 75.567)	5,264,159 (B)	5,398,525 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	227,944	266,391
Carry Forward	-50,407	34,054
Total Indirect Costs	177,537 (A)	300,445 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	5,398,525	
Actual Indirect Costs:		
Admin. Charges	266,391	
Carry Forward	-50,407	
Total Indirect Costs	215,984	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.37 X 5,398,525	181,930 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	215,984 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	34,054	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	31.02 %	23.69 %
Direct Costs (34 CFR 75.567)	4,319,673 (B)	4,513,969 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,172,430	1,150,948
Carry Forward	167,723	-81,563
Total Indirect Costs	1,340,153 (A)	1,069,385 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	4,513,969	
Actual Indirect Costs:		
Admin. Charges	1,150,948	
Carry Forward	167,723	
Total Indirect Costs	1,318,671	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.02 X 4,513,969	1,400,233 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,318,671 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-81,563	

* 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.