



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2505 - WELDON VALLEY RE-20(J)

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	1,502,066	0	17,423	7,821	1,476,821	-	1,476,821	-	-	
Support Serv-Students	2100-2199	64,362	0	0	0	64,362	-	64,362	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	27,631	0	0	0	27,631	-	27,631	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	113,462	0	0	179	-	113,283	113,283	-	-	
Support Serv-School Admin	2400-2499	148,427	0	205	141	148,081	-	148,081	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	49,943	0	300	0	-	49,643	-	49,643	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	282,025	0	778	1,464	-	279,783	279,783	-	-	
Student Transportation Services	2700-2799	106,943	0	102	0	106,840	-	106,840	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	10,965	0	0	0	-	10,965	-	10,965	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	6,452	0	0	0	-	6,452	-	6,452	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	108,504	42,928	1,477	0	64,100	-	64,100	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	26,145	0	0	0	26,145	-	26,145	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,446,924</b>				<b>1,913,981</b>	<b>460,125</b>	<b>2,307,047</b>	<b>67,060</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)	2.99 %	3.01 %
Direct Costs (34 CFR 75.567)	2,210,523 (B)	2,307,047 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	62,001	67,060
Carry Forward	4,195	2,274
Total Indirect Costs	66,196 (A)	69,333 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,307,047	
Actual Indirect Costs:		
Admin. Charges	67,060	
Carry Forward	4,195	
Total Indirect Costs	71,255	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.99 X 2,307,047	68,981 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	71,255 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,274	

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)	25.34 %	23.94 %
Direct Costs (34 CFR 75.567)	1,831,315 (B)	1,913,981 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	441,209	460,125
Carry Forward	22,935	-1,943
Total Indirect Costs	464,144 (A)	458,183 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	1,913,981	
Actual Indirect Costs:		
Admin. Charges	460,125	
Carry Forward	22,935	
Total Indirect Costs	483,060	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.34 X 1,913,981	485,003 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	483,060 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,943	

\* 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.