



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2520 - EAST OTERO R-1

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            | 6,864,697         | 0      | 80,654    | 130,530     | 6,653,513                       | -                | 6,653,513                  | -              | -                       |  |
| Support Serv-Students                 | 2100-2199            | 698,499           | 0      | 0         | 0           | 698,499                         | -                | 698,499                    | -              | -                       |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 355,528           | 0      | 1,704     | 0           | 353,824                         | -                | 353,824                    | -              | -                       |  |
| Educational Library Services          | 2220                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-General Admin w/ Grants  | 2300                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-General Admin w/o Grants | 2300                 | 327,903           | 0      | 1,636     | 937         | -                               | 325,331          | 325,331                    | -              | -                       |  |
| Support Serv-School Admin             | 2400-2499            | 680,622           | 0      | 0         | 0           | 680,622                         | -                | 680,622                    | -              | -                       |  |
| Support Serv-Business w/ Grants       | 2500                 | 23,419            | 0      | 0         | 0           | 23,419                          | -                | 23,419                     | -              | -                       |  |
| Support Serv-Business w/o Grants      | 2500                 | 148,609           | 0      | 0         | 0           | -                               | 148,609          | -                          | 148,609        | -                       |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 1,488,511         | 0      | 4,347     | 15,337      | -                               | 1,468,828        | 1,468,828                  | -              | -                       |  |
| Student Transportation Services       | 2700-2799            | 283,390           | 0      | 1,961     | 0           | 281,429                         | -                | 281,429                    | -              | -                       |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 401,907           | 0      | 2,959     | 0           | -                               | 398,948          | -                          | 398,948        | -                       |  |
| 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                 | 883,819           | 54,369 | 22,541    | 0           | 806,910                         | -                | 806,910                    | -              | -                       |  |
| Enterprise Operations                 | 3200                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Enterprise Instructional              | 3210                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Enterprise Non-Instructional          | 3220                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Community Services                    | 3300                 | 352,722           | 0      | 1,975     | 0           | 350,747                         | -                | 350,747                    | -              | -                       |  |
| Education for Adults                  | 3400                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Facil Acquisition & Construction Svcs | 4000                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Other Uses                            | 5000                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Debt Service                          | 5100                 | -                 | -      | -         | -           | -                               | -                | -                          | -              | -                       |  |
| <b>Total All Programs</b>             |                      | <b>12,509,629</b> |        |           |             | <b>9,848,964</b>                | <b>2,341,715</b> | <b>11,643,122</b>          | <b>547,557</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><br>(From 2 years prior)                |                |                |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 3.57 %         | 5.41 %         |
| Direct Costs (34 CFR 75.567)   | 12,217,276 (B) | 11,643,122 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 485,277        | 547,557        |
| Carry Forward  | -49,664        | 82,234         |
| Total Indirect Costs   | 435,613 (A)    | 629,791 (A)    |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2012-2013)                  |                |                |
| Actual Direct Costs  | 11,643,122     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 547,557        |                |
| Carry Forward  | -49,664        |                |
| Total Indirect Costs   | 497,893        |                |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 3.57 X 11,643,122  | 415,659 (E)    |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 497,893 (F)    |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 82,234         |                |

## NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2012-2013   | FY 2014-2015  |
|--|----------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |               |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 17.69 %        | 24.80 %       |
| Direct Costs (34 CFR 75.567)   | 10,370,088 (B) | 9,848,964 (B) |
| Indirect Costs:  |                |               |
| Admin. Charges (34 CFR 75.565)   | 2,332,464      | 2,341,715     |
| Carry Forward  | -498,393       | 101,041       |
| Total Indirect Costs   | 1,834,071 (A)  | 2,442,756 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2012-2013)                         |                |               |
| Actual Direct Costs  | 9,848,964      |               |
| Actual Indirect Costs:   |                |               |
| Admin. Charges   | 2,341,715      |               |
| Carry Forward  | -498,393       |               |
| Total Indirect Costs   | 1,843,322      |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |               |
| Actual Direct Costs  |                |               |
| Fixed Rate % X Actual Direct Costs                                     |                |               |
| 17.69 X 9,848,964  | 1,742,282 (E)  |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 1,843,322 (F)  |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 101,041        |               |

\* 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.