



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2770 - STEAMBOAT SPRINGS RE-2

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	14,073,062	14,072	725	1,095,894	12,962,370	-	12,962,370	-		
Support Serv-Students	2100-2199	1,439,493	1,144	0	0	1,438,349	-	1,438,349	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	787,601	593	0	0	787,008	-	787,008	-		
Educational Library Services	2220	318,083	0	0	0	318,083	-	318,083	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	381,767	3,914	0	0	-	377,853	377,853	-		
Support Serv-School Admin	2400-2499	1,363,953	2,696	0	0	1,361,257	-	1,361,257	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	518,349	0	0	0	-	518,349	-	518,349		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	2,027,928	0	0	0	-	2,027,928	2,027,928	-		
Student Transportation Services	2700-2799	860,084	1,534	0	0	858,550	-	858,550	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,051,519	1,613	0	0	-	1,049,907	-	1,049,907		
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	647,257	188,110	17,690	0	441,457	-	441,457	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	1,513	0	0	0	1,513	-	1,513	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>23,470,607</b>				<b>18,168,588</b>	<b>3,974,035</b>	<b>20,574,368</b>	<b>1,568,255</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)	5.37 %	10.50 %
Direct Costs (34 CFR 75.567)	19,128,128 (B)	20,574,368 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	792,642	1,568,255
Carry Forward	234,490	697,902
Total Indirect Costs	1,027,132 (A)	2,266,157 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	20,574,368	
Actual Indirect Costs:		
Admin. Charges	1,568,255	
Carry Forward	234,490	
Total Indirect Costs	1,802,745	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.37 X 20,574,368	1,104,844 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,802,745 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	697,902	

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)	17.70 %	25.64 %
Direct Costs (34 CFR 75.567)	16,861,300 (B)	18,168,588 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,059,471	3,974,035
Carry Forward	-74,672	683,523
Total Indirect Costs	2,984,799 (A)	4,657,559 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	18,168,588	
Actual Indirect Costs:		
Admin. Charges	3,974,035	
Carry Forward	-74,672	
Total Indirect Costs	3,899,363	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.7 X 18,168,588	3,215,840 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,899,363 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	683,523	

\* 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.