



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2780 - SOUTH ROUTT RE 3

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	3,259,438	0	147,928	166,610	2,944,900	-	2,944,900	-	-	
Support Serv-Students	2100-2199	144,912	0	0	0	144,912	-	144,912	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	39,259	0	0	0	39,259	-	39,259	-	-	
Educational Library Services	2220	151,071	0	0	0	151,071	-	151,071	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	348,472	0	339	5,599	-	342,534	342,534	-	-	
Support Serv-School Admin	2400-2499	157,055	0	902	0	156,152	-	156,152	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	562,051	0	2,954	0	-	559,097	559,097	-	-	
Student Transportation Services	2700-2799	254,630	0	11	0	254,619	-	254,619	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	244,187	0	43,346	0	-	200,841	-	200,841	-	
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	215,468	91,726	3,287	4,485	115,970	-	115,970	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	59,360	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>5,435,902</b>				<b>3,806,883</b>	<b>1,102,471</b>	<b>4,708,514</b>	<b>200,841</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> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	1.91 %	6.62 %
Direct Costs (34 CFR 75.567)	4,503,186 (B)	4,708,514 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	86,051	200,841
Carry Forward	25	110,933
Total Indirect Costs	86,076 (A)	311,774 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	4,708,514	
Actual Indirect Costs:		
Admin. Charges	200,841	
Carry Forward	25	
Total Indirect Costs	200,866	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.91 X 4,708,514	89,933 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	200,866 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	110,933	

## 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)	26.39 %	30.00 %
Direct Costs (34 CFR 75.567)	3,671,346 (B)	3,806,883 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	917,892	1,102,471
Carry Forward	50,803	148,638
Total Indirect Costs	968,695 (A)	1,251,109 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	3,806,883	
Actual Indirect Costs:		
Admin. Charges	1,102,471	
Carry Forward	50,803	
Total Indirect Costs	1,153,274	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.39 X        3,806,883	1,004,636 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,153,274 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	148,638	

\* 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.