



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2810 - CENTER 26 JT

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	4,143,495	0	367,724	47,680	3,728,092	-	3,728,092	-	-	
Support Serv-Students	2100-2199	412,351	0	0	0	412,351	-	412,351	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	823,165	0	9,907	0	813,257	-	813,257	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	364,478	0	0	0	-	364,478	364,478	-	-	
Support Serv-School Admin	2400-2499	468,786	0	0	0	468,786	-	468,786	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	97,903	0	0	0	-	97,903	-	97,903	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	621,898	0	0	0	-	621,898	621,898	-	-	
Student Transportation Services	2700-2799	220,360	0	0	0	220,360	-	220,360	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	85,633	0	0	0	-	85,633	-	85,633	-	
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	351,681	147,191	28,119	560	175,811	-	175,811	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	72,256	0	0	1,500	70,756	-	70,756	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	170,214	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>7,832,220</b>				<b>5,889,414</b>	<b>1,169,912</b>	<b>6,875,790</b>	<b>183,536</b>		



# Colorado Department of Education

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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)	2.53 %	2.49 %
Direct Costs (34 CFR 75.567)	6,739,146 (B)	6,875,790 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	192,665	183,536
Carry Forward	-22,073	-12,494
Total Indirect Costs	170,592 (A)	171,042 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	6,875,790	
Actual Indirect Costs:		
Admin. Charges	183,536	
Carry Forward	-22,073	
Total Indirect Costs	161,463	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.53 X 6,875,790	173,957 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	161,463 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-12,494	

## 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)	17.22 %	19.13 %
Direct Costs (34 CFR 75.567)	5,743,841 (B)	5,889,414 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,187,969	1,169,912
Carry Forward	-198,780	-43,025
Total Indirect Costs	989,189 (A)	1,126,887 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	5,889,414	
Actual Indirect Costs:		
Admin. Charges	1,169,912	
Carry Forward	-198,780	
Total Indirect Costs	971,132	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.22 X 5,889,414	1,014,157 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	971,132 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-43,025	

\* 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.