



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3070 - WOODLIN R-104

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	784,060	0	0	2,387	781,673	-	781,673	-	-	
Support Serv-Students	2100-2199	27,671	0	0	0	27,671	-	27,671	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	39,934	0	0	0	39,934	-	39,934	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	47,469	0	0	0	-	47,469	47,469	-	-	
Support Serv-School Admin	2400-2499	81,815	0	0	0	81,815	-	81,815	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	93,564	0	0	2,199	-	91,366	-	91,366	-	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	330,536	0	57,080	6,876	-	266,581	266,581	-	-	
Student Transportation Services	2700-2799	175,646	0	48,800	0	126,846	-	126,846	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	41,193	0	0	0	-	41,193	-	41,193	-	
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	105,644	44,874	525	0	60,245	-	60,245	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	0	0	0	0	0	-	0	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	0	-	-	-	-	-	-	-	-	
Debt Service	5100	0	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>1,727,532</b>				<b>1,118,184</b>	<b>446,608</b>	<b>1,432,234</b>	<b>132,559</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)	9.18 %	10.22 %
Direct Costs (34 CFR 75.567)	1,486,135 (B)	1,432,234 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	123,690	132,559
Carry Forward	12,765	13,845
Total Indirect Costs	136,455 (A)	146,403 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,432,234	
Actual Indirect Costs:		
Admin. Charges	132,559	
Carry Forward	12,765	
Total Indirect Costs	145,324	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.18 X 1,432,234	131,479 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	145,324 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	13,845	

## 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)	44.52 %	30.00 %
Direct Costs (34 CFR 75.567)	1,137,120 (B)	1,118,184 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	472,704	446,608
Carry Forward	33,531	-17,676
Total Indirect Costs	506,235 (A)	428,932 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,118,184	
Actual Indirect Costs:		
Admin. Charges	446,608	
Carry Forward	33,531	
Total Indirect Costs	480,139	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
44.52 X        1,118,184	497,815 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	480,139 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-17,676	

\* 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.