



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9050 - SAN JUAN BOCES

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	3,921,999	0	0	0	3,921,999	-	3,921,999	-		
Support Serv-Students	2100-2199	2,414,355	0	0	0	2,414,355	-	2,414,355	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,218,409	0	0	0	1,218,409	-	1,218,409	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	40,121	0	0	0	-	40,121	40,121	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	4,714	0	0	4,714	0	-	0	-		
Support Serv-Business w/o Grants	2500	209,244	0	0	65,437	-	143,806	-	143,806		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	75,026	0	0	0	-	75,026	75,026	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	190,218	0	0	0	-	190,218	-	190,218		
Planning/Evaluation	2810-2814	549,631	0	0	0	549,631	-	549,631	-		
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	-	-	-	-	-	-	-	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	189,448	-	-	-	-	-	-	-		
Debt Service	5100	18,500	-	-	-	-	-	-	-		
Total All Programs		8,831,664				8,104,394	449,171	8,219,541	334,024		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	0.17 %	4.35 %
Direct Costs (34 CFR 75.567)	7,463,966 (B)	8,219,541 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	308,822	334,024
Carry Forward	-296,437	23,614
Total Indirect Costs	12,385 (A)	357,638 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	8,219,541	
Actual Indirect Costs:		
Admin. Charges	334,024	
Carry Forward	-296,437	
Total Indirect Costs	37,587	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.17 X 8,219,541	13,973 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	37,587 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	23,614	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	1.98 %	6.62 %
Direct Costs (34 CFR 75.567)	7,424,193 (B)	8,104,394 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	348,595	449,171
Carry Forward	-201,575	87,129
Total Indirect Costs	147,020 (A)	536,299 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	8,104,394	
Actual Indirect Costs:		
Admin. Charges	449,171	
Carry Forward	-201,575	
Total Indirect Costs	247,596	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.98 X 8,104,394	160,467 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	247,596 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	87,129	

* 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.