



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0110 - SANGRE DE CRISTO RE-22J

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	1,960,773	0	50,252	0	1,910,522	-	1,910,522	-		
Support Serv-Students	2100-2199	97,320	0	0	0	97,320	-	97,320	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,950	0	0	0	5,950	-	5,950	-		
Educational Library Services	2220	33,226	0	423	0	32,803	-	32,803	-		
Support Serv-General Admin w/ Grants	2300	7,071	0	0	0	7,071	-	7,071	-		
Support Serv-General Admin w/o Grants	2300	186,629	0	19,272	7	-	167,351	167,351	-		
Support Serv-School Admin	2400-2499	249,973	0	23,717	0	226,256	-	226,256	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	62,677	0	0	0	-	62,677	-	62,677		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	345,874	0	-2,282	1,208	-	346,948	346,948	-		
Student Transportation Services	2700-2799	183,434	0	0	0	183,434	-	183,434	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	122,342	0	0	0	-	122,342	-	122,342		
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	238,447	84,998	18,886	0	134,564	-	134,564	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	1,000	0	0	1,000	0	-	0	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	2,882	-	-	-	-	-	-	-		
Total All Programs		3,497,598				2,597,920	699,318	3,112,219	185,019		



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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)	8.62 %	5.80 %
Direct Costs (34 CFR 75.567)	3,163,697 (B)	3,112,219 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	193,780	185,019
Carry Forward	78,776	-4,478
Total Indirect Costs	272,556 (A)	180,540 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,112,219	
Actual Indirect Costs:		
Admin. Charges	185,019	
Carry Forward	78,776	
Total Indirect Costs	263,795	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.62 X 3,112,219	268,273 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	263,795 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-4,478	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.12 %	30.00 %
Direct Costs (34 CFR 75.567)	2,761,821 (B)	2,597,920 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	595,657	699,318
Carry Forward	-122,872	131,682
Total Indirect Costs	472,785 (A)	831,000 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,597,920	
Actual Indirect Costs:		
Admin. Charges	699,318	
Carry Forward	-122,872	
Total Indirect Costs	576,446	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.12 X 2,597,920	444,764 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	576,446 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	131,682	

* 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.