



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0310 - MC CLAVE RE-2

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	1,525,175	0	33,254	2,236	1,489,684	-	1,489,684	-	-	
Support Serv-Students	2100-2199	30,775	0	0	0	30,775	-	30,775	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	61,343	0	1,300	0	60,043	-	60,043	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	140,914	0	0	0	-	140,914	140,914	-	-	
Support Serv-School Admin	2400-2499	153,728	0	1,712	0	152,016	-	152,016	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	89,123	0	0	0	-	89,123	-	89,123	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	354,488	0	29,603	0	-	324,885	324,885	-	-	
Student Transportation Services	2700-2799	199,970	0	80,176	0	119,794	-	119,794	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	16,044	0	0	0	-	16,044	-	16,044	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	187,550	106,546	5,045	0	75,959	-	75,959	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	764	0	0	0	764	-	764	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	200,948	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	141,100	-	-	-	-	-	-	-	-	
Total All Programs		3,101,922				1,929,035	570,966	2,394,834	105,167		



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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)	5.29 %	4.09 %
Direct Costs (34 CFR 75.567)	2,425,848 (B)	2,394,834 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	114,177	105,167
Carry Forward	14,268	-7,251
Total Indirect Costs	128,445 (A)	97,916 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,394,834	
Actual Indirect Costs:		
Admin. Charges	105,167	
Carry Forward	14,268	
Total Indirect Costs	119,435	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.29 X 2,394,834	126,687 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	119,435 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-7,251	

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)	35.17 %	26.74 %
Direct Costs (34 CFR 75.567)	1,917,867 (B)	1,929,035 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	622,158	570,966
Carry Forward	52,405	-55,071
Total Indirect Costs	674,563 (A)	515,895 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	1,929,035	
Actual Indirect Costs:		
Admin. Charges	570,966	
Carry Forward	52,405	
Total Indirect Costs	623,371	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
35.17 X 1,929,035	678,442 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	623,371 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-55,071	

* 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.