



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0540 - CLEAR CREEK RE-1

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	5,525,442	0	62,787	313,004	5,149,652	-	5,149,652	-		
Support Serv-Students	2100-2199	392,975	0	0	0	392,975	-	392,975	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	510,688	0	0	0	510,688	-	510,688	-		
Educational Library Services	2220	158,005	0	0	0	158,005	-	158,005	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	323,306	0	4,782	570	-	317,954	317,954	-		
Support Serv-School Admin	2400-2499	802,873	0	0	0	802,873	-	802,873	-		
Support Serv-Business w/ Grants	2500	5,561	0	0	5,561	0	-	0	-		
Support Serv-Business w/o Grants	2500	180,505	0	0	1,734	-	178,772	-	178,772		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,093,626	0	0	0	-	1,093,626	1,093,626	-		
Student Transportation Services	2700-2799	881,771	0	0	0	881,771	-	881,771	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-15,727	0	0	-15,727	0	-	0	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	202,988	0	1,106	16,321	-	185,560	-	185,560		
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	254,353	93,557	0	0	160,796	-	160,796	-		
Enterprise Operations	3200	93,055	0	48,694	0	44,360	-	44,360	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		10,409,421				8,101,120	1,775,913	9,512,700	364,332		



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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)	3.86 %	3.40 %
Direct Costs (34 CFR 75.567)	8,919,230 (B)	9,512,700 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	382,553	364,332
Carry Forward	-37,902	-40,760
Total Indirect Costs	344,651 (A)	323,572 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	9,512,700	
Actual Indirect Costs:		
Admin. Charges	364,332	
Carry Forward	-37,902	
Total Indirect Costs	326,430	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.86 X 9,512,700	367,190 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	326,430 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-40,760	

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)	22.10 %	21.24 %
Direct Costs (34 CFR 75.567)	7,584,977 (B)	8,101,120 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,716,805	1,775,913
Carry Forward	-40,858	-55,293
Total Indirect Costs	1,675,947 (A)	1,720,620 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	8,101,120	
Actual Indirect Costs:		
Admin. Charges	1,775,913	
Carry Forward	-40,858	
Total Indirect Costs	1,735,055	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.1 X 8,101,120	1,790,347 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,735,055 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-55,293	

* 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.