



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0770 - CROWLEY COUNTY RE-1-J

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	2,374,027	0	13,688	133,459	2,226,880	-	2,226,880	-	-	
Support Serv-Students	2100-2199	180,508	0	714	0	179,793	-	179,793	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	46,702	0	0	0	46,702	-	46,702	-	-	
Educational Library Services	2220	17,307	0	800	0	16,507	-	16,507	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	214,151	0	0	4,075	-	210,076	210,076	-	-	
Support Serv-School Admin	2400-2499	263,926	0	161	609	263,156	-	263,156	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	56,342	0	0	0	-	56,342	-	56,342	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	453,178	0	7,420	0	-	445,757	445,757	-	-	
Student Transportation Services	2700-2799	218,431	0	673	200	217,558	-	217,558	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	150,862	0	3,278	0	-	147,584	-	147,584	-	
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	177,544	98,742	4,324	350	74,127	-	74,127	-	-	
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	-	-	-	-	-	-	-	-	-	
Debt Service	5100	562,816	-	-	-	-	-	-	-	-	
Total All Programs		4,715,793				3,024,723	859,759	3,680,556	203,926		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	7.04 %	4.68 %
Direct Costs (34 CFR 75.567)	3,701,845 (B)	3,680,556 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	237,273	203,926
Carry Forward	23,403	-31,782
Total Indirect Costs	260,676 (A)	172,144 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,680,556	
Actual Indirect Costs:		
Admin. Charges	203,926	
Carry Forward	23,403	
Total Indirect Costs	227,329	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.04 X 3,680,556	259,111 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	227,329 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-31,782	

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)	22.97 %	28.51 %
Direct Costs (34 CFR 75.567)	3,071,178 (B)	3,024,723 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	867,940	859,759
Carry Forward	-162,453	2,527
Total Indirect Costs	705,487 (A)	862,287 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,024,723	
Actual Indirect Costs:		
Admin. Charges	859,759	
Carry Forward	-162,453	
Total Indirect Costs	697,306	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.97 X 3,024,723	694,779 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	697,306 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,527	

* 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.