



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1070 - HANOVER 28

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	1,559,803	0	33,761	4,125	1,521,917	-	1,521,917	-	-	
Support Serv-Students	2100-2199	47,279	0	20	0	47,259	-	47,259	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	39,618	0	0	0	39,618	-	39,618	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	198,860	0	1,356	0	-	197,504	197,504	-	-	
Support Serv-School Admin	2400-2499	162,775	0	0	0	162,775	-	162,775	-	-	
Support Serv-Business w/ Grants	2500	1,802	0	0	0	1,802	-	1,802	-	-	
Support Serv-Business w/o Grants	2500	55,655	0	0	0	-	55,655	-	55,655	-	
Oper & Maint of Plant Serv w/ Grants	2600	2,496	0	0	0	2,496	-	2,496	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	443,460	0	18,688	0	-	424,772	424,772	-	-	
Student Transportation Services	2700-2799	302,412	0	802	0	301,610	-	301,610	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	74,859	0	0	0	-	74,859	-	74,859	-	
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	203,343	86,394	20,827	45	96,077	-	96,077	-	-	
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	-	-	-	-	-	-	-	-	-	
Total All Programs		3,092,361				2,173,554	752,790	2,795,830	130,514		



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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)	8.33 %	3.69 %
Direct Costs (34 CFR 75.567)	2,541,093 (B)	2,795,830 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	136,545	130,514
Carry Forward	75,130	-27,249
Total Indirect Costs	211,675 (A)	103,264 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,795,830	
Actual Indirect Costs:		
Admin. Charges	130,514	
Carry Forward	75,130	
Total Indirect Costs	205,644	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.33 X 2,795,830	232,893 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	205,644 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-27,249	

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)	33.31 %	30.00 %
Direct Costs (34 CFR 75.567)	2,059,115 (B)	2,173,554 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	618,522	752,790
Carry Forward	67,373	96,152
Total Indirect Costs	685,895 (A)	848,941 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	2,173,554	
Actual Indirect Costs:		
Admin. Charges	752,790	
Carry Forward	67,373	
Total Indirect Costs	820,163	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
33.31 X 2,173,554	724,011 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	820,163 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	96,152	

* 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.