



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1380 - HINSDALE COUNTY 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	782,170	0	0	0	782,170	-	782,170	-		
Support Serv-Students	2100-2199	52,782	0	0	0	52,782	-	52,782	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	104,726	0	34,122	0	70,604	-	70,604	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	219,888	0	129	0	-	219,759	219,759	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	56,407	0	0	0	-	56,407	-	56,407		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	125,911	0	8,456	0	-	117,455	117,455	-		
Student Transportation Services	2700-2799	54,704	0	0	0	54,704	-	54,704	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	9,504	0	0	0	-	9,504	-	9,504		
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	2,280	0	0	0	2,280	-	2,280	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	4,304	0	0	0	4,304	-	4,304	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>1,412,676</b>				<b>966,845</b>	<b>403,125</b>	<b>1,304,059</b>	<b>65,911</b>		



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.45 %	5.59 %
Direct Costs (34 CFR 75.567)	1,254,110 (B)	1,304,059 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	56,659	65,911
Carry Forward	-863	7,017
Total Indirect Costs	55,796 (A)	72,928 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,304,059	
Actual Indirect Costs:		
Admin. Charges	65,911	
Carry Forward	-863	
Total Indirect Costs	65,048	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.45 X           1,304,059	58,031 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	65,048 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	7,017	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	39.10 %	30.00 %
Direct Costs (34 CFR 75.567)	940,529 (B)	966,845 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	370,240	403,125
Carry Forward	-2,527	22,562
Total Indirect Costs	367,713 (A)	425,686 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2012-2013)		
Actual Direct Costs	966,845	
Actual Indirect Costs:		
Admin. Charges	403,125	
Carry Forward	-2,527	
Total Indirect Costs	400,598	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
39.1 X 966,845	378,036 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	400,598 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	22,562	

\* 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.