



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1390 - HUERFANO 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	2,785,980	0	0	0	2,785,980	-	2,785,980	-		
Support Serv-Students	2100-2199	104,750	0	0	0	104,750	-	104,750	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	133,597	0	0	0	133,597	-	133,597	-		
Educational Library Services	2220	15,694	0	0	0	15,694	-	15,694	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	232,179	0	0	0	-	232,179	232,179	-		
Support Serv-School Admin	2400-2499	356,947	0	0	0	356,947	-	356,947	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	191,381	0	0	0	-	191,381	-	191,381		
Oper & Maint of Plant Serv w/ Grants	2600	10,117	0	0	10,117	0	-	0	-		
Oper & Maint of Plant Serv w/o Grants	2600	508,827	0	0	0	-	508,827	508,827	-		
Student Transportation Services	2700-2799	213,314	0	0	0	213,314	-	213,314	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	19,875	0	0	0	19,875	-	19,875	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	192,422	0	2,271	4,485	-	185,666	-	185,666		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-814	0	0	0	-	-814	-	-814		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	275,075	119,331	21,974	0	133,769	-	133,769	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	498	0	0	0	498	-	498	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		5,039,844				3,764,425	1,117,240	4,505,432	376,234		



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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)	6.52 %	9.26 %
Direct Costs (34 CFR 75.567)	5,051,634 (B)	4,505,432 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	371,146	376,234
Carry Forward	-41,559	40,920
Total Indirect Costs	329,587 (A)	417,154 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	4,505,432	
Actual Indirect Costs:		
Admin. Charges	376,234	
Carry Forward	-41,559	
Total Indirect Costs	334,675	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.52 X 4,505,432	293,754 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	334,675 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	40,920	

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)	26.02 %	30.00 %
Direct Costs (34 CFR 75.567)	4,253,959 (B)	3,764,425 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,168,821	1,117,240
Carry Forward	-62,093	75,644
Total Indirect Costs	1,106,728 (A)	1,192,884 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,764,425	
Actual Indirect Costs:		
Admin. Charges	1,117,240	
Carry Forward	-62,093	
Total Indirect Costs	1,055,147	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.02 X 3,764,425	979,503 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,055,147 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	75,644	

* 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.