



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1400 - LA VETA RE-2

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	1,524,342	0	0	2,500	1,521,842	-	1,521,842	-	-	
Support Serv-Students	2100-2199	123,526	0	0	0	123,526	-	123,526	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	26,007	0	0	0	26,007	-	26,007	-	-	
Educational Library Services	2220	7,162	0	0	0	7,162	-	7,162	-	-	
Support Serv-General Admin w/ Grants	2300	5,590	0	0	2,975	2,615	-	2,615	-	-	
Support Serv-General Admin w/o Grants	2300	158,286	0	0	0	-	158,286	158,286	-	-	
Support Serv-School Admin	2400-2499	89,642	0	0	0	89,642	-	89,642	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	154,262	0	0	0	-	154,262	-	154,262	-	
Oper & Maint of Plant Serv w/ Grants	2600	17,254	0	0	6,621	10,633	-	10,633	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	295,300	0	0	0	-	295,300	295,300	-	-	
Student Transportation Services	2700-2799	87,648	0	0	0	87,648	-	87,648	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	169,721	0	154	0	-	169,567	-	169,567	-	
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	127,006	55,695	5,825	0	65,486	-	65,486	-	-	
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		2,785,746				1,934,561	777,415	2,388,148	323,829		



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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)	9.84 %	10.50 %
Direct Costs (34 CFR 75.567)	2,518,017 (B)	2,388,148 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	173,534	323,829
Carry Forward	74,314	163,149
Total Indirect Costs	247,848 (A)	486,978 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,388,148	
Actual Indirect Costs:		
Admin. Charges	323,829	
Carry Forward	74,314	
Total Indirect Costs	398,143	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.84 X 2,388,148	234,994 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	398,143 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	163,149	

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)	41.69 %	30.00 %
Direct Costs (34 CFR 75.567)	2,022,295 (B)	1,934,561 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	669,256	777,415
Carry Forward	173,759	144,656
Total Indirect Costs	843,015 (A)	922,071 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,934,561	
Actual Indirect Costs:		
Admin. Charges	777,415	
Carry Forward	173,759	
Total Indirect Costs	951,174	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
41.69 X 1,934,561	806,519 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	951,174 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	144,656	

* 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.