



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1440 - PLAINVIEW 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<br>A   | Food<br>B | Capital<br>C | Other Exp<br>D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost             | Indirect<br>Cost |                         |  |
| Instruction                           | 0010-2099            | 589,997          | 0         | 34,974       | 0              | 555,023                         | -                | 555,023                    | -                | -                       |  |
| Support Serv-Students                 | 2100-2199            | 23,699           | 0         | 0            | 0              | 23,699                          | -                | 23,699                     | -                | -                       |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 7,788            | 0         | 0            | 0              | 7,788                           | -                | 7,788                      | -                | -                       |  |
| Educational Library Services          | 2220                 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| Support Serv-General Admin w/ Grants  | 2300                 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| Support Serv-General Admin w/o Grants | 2300                 | 121,991          | 0         | 0            | 0              | -                               | 121,991          | 121,991                    | -                | -                       |  |
| Support Serv-School Admin             | 2400-2499            | 39,023           | 0         | 0            | 0              | 39,023                          | -                | 39,023                     | -                | -                       |  |
| Support Serv-Business w/ Grants       | 2500                 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| Support Serv-Business w/o Grants      | 2500                 | 40,908           | 0         | 0            | 0              | -                               | 40,908           | -                          | 40,908           | -                       |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 209,130          | 0         | 22,750       | 0              | -                               | 186,379          | 186,379                    | -                | -                       |  |
| Student Transportation Services       | 2700-2799            | 112,003          | 0         | 39,316       | 0              | 72,687                          | -                | 72,687                     | -                | -                       |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 45,529           | 0         | 0            | 0              | -                               | 45,529           | -                          | 45,529           | -                       |  |
| 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                 | 70,317           | 30,361    | 1,551        | 0              | 38,404                          | -                | 38,404                     | -                | -                       |  |
| 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                 | -                | -         | -            | -              | -                               | -                | -                          | -                | -                       |  |
| <b>Total All Programs</b>             |                      | <b>1,260,385</b> |           |              |                | <b>736,624</b>                  | <b>394,808</b>   | <b>1,044,995</b>           | <b>86,437</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><br>(From 2 years prior)                |               |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 6.74 %        | 10.19 %       |
| Direct Costs (34 CFR 75.567)   | 1,032,026 (B) | 1,044,995 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 65,433        | 86,437        |
| Carry Forward  | 4,075         | 20,079        |
| Total Indirect Costs   | 69,508 (A)    | 106,517 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2012-2013)                  |               |               |
| Actual Direct Costs  | 1,044,995     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 86,437        |               |
| Carry Forward  | 4,075         |               |
| Total Indirect Costs   | 90,512        |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 6.74 X 1,044,995   | 70,433 (E)    |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 90,512 (F)    |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 20,079        |               |

NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2012-2013 | FY 2014-2015 |
|--|--------------|--------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |              |              |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 46.13 %      | 30.00 %      |
| Direct Costs (34 CFR 75.567)   | 775,749 (B)  | 736,624 (B)  |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 321,710      | 394,808      |
| Carry Forward  | 36,105       | 91,108       |
| Total Indirect Costs   | 357,815 (A)  | 485,915 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2012-2013)                  |              |              |
| Actual Direct Costs  | 736,624      |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 394,808      |              |
| Carry Forward  | 36,105       |              |
| Total Indirect Costs   | 430,913      |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 46.13 X       736,624  | 339,805 (E)  |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 430,913 (F)  |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 91,108       |              |

\* 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.