



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1460 - HI-PLAINS R-23

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	992,965	0	0	650	992,315	-	992,315	-	-	
Support Serv-Students	2100-2199	32,682	0	0	0	32,682	-	32,682	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,281	0	0	0	2,281	-	2,281	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	196,465	0	0	4,003	-	192,462	192,462	-	-	
Support Serv-School Admin	2400-2499	67,263	0	0	0	67,263	-	67,263	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	59,955	0	0	0	-	59,955	-	59,955	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	170,017	0	0	0	-	170,017	170,017	-	-	
Student Transportation Services	2700-2799	121,357	0	7,694	0	113,662	-	113,662	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	24,094	0	0	0	-	24,094	-	24,094	-	
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	124,637	58,841	0	0	65,796	-	65,796	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	7,648	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		1,799,364				1,273,999	446,528	1,636,479	84,049		



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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)	6.86 %	4.65 %
Direct Costs (34 CFR 75.567)	1,520,138 (B)	1,636,479 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	84,000	84,049
Carry Forward	20,240	-7,973
Total Indirect Costs	104,240 (A)	76,076 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,636,479	
Actual Indirect Costs:		
Admin. Charges	84,049	
Carry Forward	20,240	
Total Indirect Costs	104,289	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.86 X 1,636,479	112,262 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	104,289 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-7,973	

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)	45.34 %	30.00 %
Direct Costs (34 CFR 75.567)	1,164,492 (B)	1,273,999 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	439,646	446,528
Carry Forward	88,336	-42,767
Total Indirect Costs	527,982 (A)	403,762 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	1,273,999	
Actual Indirect Costs:		
Admin. Charges	446,528	
Carry Forward	88,336	
Total Indirect Costs	534,864	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
45.34 X 1,273,999	577,631 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	534,864 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-42,767	

* 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.