



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1850 - FRENCHMAN RE-3

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	1,575,317	0	0	1,991	1,573,326	-	1,573,326	-	-	
Support Serv-Students	2100-2199	23,898	0	0	0	23,898	-	23,898	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	4,933	0	0	0	4,933	-	4,933	-	-	
Educational Library Services	2220	24,225	0	0	0	24,225	-	24,225	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	138,217	0	0	0	-	138,217	138,217	-	-	
Support Serv-School Admin	2400-2499	109,773	0	0	0	109,773	-	109,773	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	89,068	0	0	0	-	89,068	-	89,068	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	209,902	0	0	0	-	209,902	209,902	-	-	
Student Transportation Services	2700-2799	216,275	0	85,475	0	130,800	-	130,800	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	43,685	0	0	0	-	43,685	-	43,685	-	
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	89,266	30,905	1,982	0	56,378	-	56,378	-	-	
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		2,524,558				1,923,334	480,871	2,271,452	132,753		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.54 %	6.81 %
Direct Costs (34 CFR 75.567)	2,241,186 (B)	2,271,452 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	109,762	132,753
Carry Forward	-30,395	21,948
Total Indirect Costs	79,367 (A)	154,701 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,271,452	
Actual Indirect Costs:		
Admin. Charges	132,753	
Carry Forward	-30,395	
Total Indirect Costs	102,358	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.54 X 2,271,452	80,409 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	102,358 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	21,948	

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)	17.47 %	26.71 %
Direct Costs (34 CFR 75.567)	1,905,932 (B)	1,923,334 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	445,016	480,871
Carry Forward	-112,099	32,766
Total Indirect Costs	332,917 (A)	513,637 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,923,334	
Actual Indirect Costs:		
Admin. Charges	480,871	
Carry Forward	-112,099	
Total Indirect Costs	368,772	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.47 X 1,923,334	336,006 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	368,772 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	32,766	

* 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.