



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2010 - CREEDE SCHOOL DISTRICT

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	959,760	0	23,456	42,642	893,663	-	893,663	-		
Support Serv-Students	2100-2199	30,256	0	0	0	30,256	-	30,256	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,551	0	0	0	4,551	-	4,551	-		
Educational Library Services	2220	29,586	0	0	0	29,586	-	29,586	-		
Support Serv-General Admin w/ Grants	2300	566	0	0	0	566	-	566	-		
Support Serv-General Admin w/o Grants	2300	144,932	0	2,953	10,138	-	131,841	131,841	-		
Support Serv-School Admin	2400-2499	58,313	0	0	0	58,313	-	58,313	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	35,305	0	0	0	-	35,305	-	35,305		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	168,724	0	10,340	2,000	-	156,384	156,384	-		
Student Transportation Services	2700-2799	48,945	0	0	0	48,945	-	48,945	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	102,113	0	700	0	-	101,413	-	101,413		
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	95,889	27,421	0	66	68,402	-	68,402	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	107,554	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		1,786,495				1,134,282	424,943	1,422,507	136,718		



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	1,518,508 (B)	1,422,507 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	136,220	136,718
Carry Forward	48,869	36,224
Total Indirect Costs	185,089 (A)	172,942 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,422,507	
Actual Indirect Costs:		
Admin. Charges	136,718	
Carry Forward	48,869	
Total Indirect Costs	185,587	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,422,507	149,363 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	185,587 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	36,224	

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)	37.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,235,427 (B)	1,134,282 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	419,300	424,943
Carry Forward	37,859	43,117
Total Indirect Costs	457,159 (A)	468,060 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	1,134,282	
Actual Indirect Costs:		
Admin. Charges	424,943	
Carry Forward	37,859	
Total Indirect Costs	462,802	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
37 X 1,134,282	419,684 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	462,802 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	43,117	

* 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.