



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600 - PLATTE CANYON 1

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	4,792,706	0	52,369	0	4,740,337	-	4,740,337	-		
Support Serv-Students	2100-2199	355,420	0	499	0	354,921	-	354,921	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	530,606	0	90,900	0	439,706	-	439,706	-		
Educational Library Services	2220	42,831	0	97	0	42,734	-	42,734	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	211,272	0	655	0	-	210,617	210,617	-		
Support Serv-School Admin	2400-2499	697,815	0	1,659	0	696,156	-	696,156	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	244,744	0	0	0	-	244,744	-	244,744		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,067,586	0	3,367	0	-	1,064,219	1,064,219	-		
Student Transportation Services	2700-2799	805,569	0	112,821	0	692,748	-	692,748	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	310,046	0	0	0	-	310,046	-	310,046		
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	307,255	161,374	3,916	0	141,965	-	141,965	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	130,923	0	8,820	0	122,103	-	122,103	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		9,496,774				7,230,671	1,829,627	8,505,508	554,790		



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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)	4.82 %	8.37 %
Direct Costs (34 CFR 75.567)	10,132,786 (B)	8,505,508 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	476,076	554,790
Carry Forward	12,478	157,303
Total Indirect Costs	488,554 (A)	712,093 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	8,505,508	
Actual Indirect Costs:		
Admin. Charges	554,790	
Carry Forward	12,478	
Total Indirect Costs	567,268	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.82 X 8,505,508	409,965 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	567,268 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	157,303	

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)	20.48 %	30.00 %
Direct Costs (34 CFR 75.567)	8,810,297 (B)	7,230,671 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,798,565	1,829,627
Carry Forward	6,139	354,924
Total Indirect Costs	1,804,704 (A)	2,184,551 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	7,230,671	
Actual Indirect Costs:		
Admin. Charges	1,829,627	
Carry Forward	6,139	
Total Indirect Costs	1,835,766	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.48 X 7,230,671	1,480,841 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,835,766 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	354,924	

* 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.