



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2720 - RANGELY RE-4

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	3,281,582	0	0	249,812	3,031,771	-	3,031,771	-	-	
Support Serv-Students	2100-2199	122,370	0	0	0	122,370	-	122,370	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	70,344	0	0	0	70,344	-	70,344	-	-	
Educational Library Services	2220	28,570	0	0	0	28,570	-	28,570	-	-	
Support Serv-General Admin w/ Grants	2300	2,131	0	0	0	2,131	-	2,131	-	-	
Support Serv-General Admin w/o Grants	2300	370,023	0	763	0	-	369,261	369,261	-	-	
Support Serv-School Admin	2400-2499	361,984	0	0	0	361,984	-	361,984	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	104,623	0	3,500	0	-	101,124	-	101,124	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	781,599	0	174	0	-	781,425	781,425	-	-	
Student Transportation Services	2700-2799	350,768	0	0	0	350,768	-	350,768	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	246,147	0	8,276	0	-	237,871	-	237,871	-	
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	126,495	34,576	0	0	91,919	-	91,919	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	14,664	0	0	0	14,664	-	14,664	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		5,861,302				4,074,522	1,489,680	5,225,208	338,994		



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)	6.30 %	7.01 %
Direct Costs (34 CFR 75.567)	4,336,025 (B)	5,225,208 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	255,917	338,994
Carry Forward	17,348	27,154
Total Indirect Costs	273,265 (A)	366,149 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	5,225,208	
Actual Indirect Costs:		
Admin. Charges	338,994	
Carry Forward	17,348	
Total Indirect Costs	356,342	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.3 X 5,225,208	329,188 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	356,342 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	27,154	

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)	29.32 %	30.00 %
Direct Costs (34 CFR 75.567)	3,474,917 (B)	4,074,522 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,117,024	1,489,680
Carry Forward	-98,073	196,957
Total Indirect Costs	1,018,951 (A)	1,686,638 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	4,074,522	
Actual Indirect Costs:		
Admin. Charges	1,489,680	
Carry Forward	-98,073	
Total Indirect Costs	1,391,607	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.32 X 4,074,522	1,194,650 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,391,607 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	196,957	

* 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.