



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2865 - PLATTE VALLEY 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	1,070,787	0	0	68,888	1,001,899	-	1,001,899	-	-	
Support Serv-Students	2100-2199	19,890	0	0	0	19,890	-	19,890	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	38,589	0	0	0	38,589	-	38,589	-	-	
Educational Library Services	2220	8,810	0	0	0	8,810	-	8,810	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	148,410	0	0	0	-	148,410	148,410	-	-	
Support Serv-School Admin	2400-2499	151,699	0	4,365	0	147,334	-	147,334	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	2,983	0	0	2,983	-	0	-	0	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	260,449	0	20,774	0	-	239,675	239,675	-	-	
Student Transportation Services	2700-2799	67,136	0	0	0	67,136	-	67,136	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	18,566	0	0	0	-	18,566	-	18,566	-	
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	84,131	26,145	114	123	57,749	-	57,749	-	-	
Enterprise Operations	3200	1,278	0	0	0	1,278	-	1,278	-	-	
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		1,872,729				1,342,687	406,651	1,730,772	18,566		



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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)	0.98 %	1.46 %
Direct Costs (34 CFR 75.567)	1,754,704 (B)	1,730,772 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	12,145	18,566
Carry Forward	5,026	6,630
Total Indirect Costs	17,171 (A)	25,196 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,730,772	
Actual Indirect Costs:		
Admin. Charges	18,566	
Carry Forward	5,026	
Total Indirect Costs	23,592	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.98 X 1,730,772	16,962 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	23,592 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	6,630	

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)	17.10 %	30.00 %
Direct Costs (34 CFR 75.567)	1,443,306 (B)	1,342,687 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	323,544	406,651
Carry Forward	-76,689	100,363
Total Indirect Costs	246,855 (A)	507,014 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,342,687	
Actual Indirect Costs:		
Admin. Charges	406,651	
Carry Forward	-76,689	
Total Indirect Costs	329,962	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.1 X 1,342,687	229,599 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	329,962 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	100,363	

* 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.