



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0510 - KIT CARSON R-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	1,205,614	0	37,068	0	1,168,546	-	1,168,546	-		
Support Serv-Students	2100-2199	5,492	0	0	0	5,492	-	5,492	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	69,098	0	0	0	69,098	-	69,098	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	168,133	0	0	0	-	168,133	168,133	-		
Support Serv-School Admin	2400-2499	43,697	0	0	0	43,697	-	43,697	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/ Grants	2600	1,245	0	0	0	1,245	-	1,245	-		
Oper & Maint of Plant Serv w/o Grants	2600	367,827	0	0	0	-	367,827	367,827	-		
Student Transportation Services	2700-2799	172,388	0	0	0	172,388	-	172,388	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	8,656	0	0	0	-	8,656	-	8,656		
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	110,641	49,750	3,821	0	57,070	-	57,070	-		
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	15,915	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>2,168,706</b>				<b>1,517,536</b>	<b>544,616</b>	<b>2,053,496</b>	<b>8,656</b>		



# 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	0.33 %	0.45 %
Direct Costs (34 CFR 75.567)	1,920,958 (B)	2,053,496 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,601	8,656
Carry Forward	-1,216	663
Total Indirect Costs	6,385 (A)	9,319 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,053,496	
Actual Indirect Costs:		
Admin. Charges	8,656	
Carry Forward	-1,216	
Total Indirect Costs	7,440	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.33 X 2,053,496	6,777 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	7,440 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	663	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	36.12 %	30.00 %
Direct Costs (34 CFR 75.567)	1,419,945 (B)	1,517,536 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	508,614	544,616
Carry Forward	4,285	767
Total Indirect Costs	512,899 (A)	545,383 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,517,536	
Actual Indirect Costs:		
Admin. Charges	544,616	
Carry Forward	4,285	
Total Indirect Costs	548,901	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
36.12 X        1,517,536	548,134 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	548,901 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	767	

\* 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.