



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1080 - LEWIS-PALMER 38

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	26,836,273	0	1,027	162,067	26,673,180	-	26,673,180	-	-	
Support Serv-Students	2100-2199	2,561,277	0	0	0	2,561,277	-	2,561,277	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,847,299	0	0	0	1,847,299	-	1,847,299	-	-	
Educational Library Services	2220	25,083	0	0	0	25,083	-	25,083	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	727,778	0	0	0	-	727,778	727,778	-	-	
Support Serv-School Admin	2400-2499	2,660,338	0	0	0	2,660,338	-	2,660,338	-	-	
Support Serv-Business w/ Grants	2500	66,768	0	0	66,768	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	649,278	0	0	-66,768	-	716,046	-	716,046	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	5,288,483	0	73,674	0	-	5,214,809	5,214,809	-	-	
Student Transportation Services	2700-2799	2,058,135	0	0	0	2,058,135	-	2,058,135	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,749,446	0	20,283	0	-	1,729,163	-	1,729,163	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	4,201	0	0	0	-	4,201	-	4,201	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,413,836	679,705	29,807	0	704,324	-	704,324	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	362,927	0	0	611	362,316	-	362,316	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	89,054	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	1,016,469	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>47,356,646</b>				<b>36,891,952</b>	<b>8,391,997</b>	<b>42,834,539</b>	<b>2,449,410</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.86 %	5.89 %
Direct Costs (34 CFR 75.567)	43,998,258 (B)	42,834,539 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,446,287	2,449,410
Carry Forward	133,336	72,642
Total Indirect Costs	2,579,623 (A)	2,522,053 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	42,834,539	
Actual Indirect Costs:		
Admin. Charges	2,449,410	
Carry Forward	133,336	
Total Indirect Costs	2,582,746	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.86 X 42,834,539	2,510,104 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,582,746 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	72,642	

## 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)	29.30 %	18.96 %
Direct Costs (34 CFR 75.567)	36,710,874 (B)	36,891,952 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,733,671	8,391,997
Carry Forward	1,021,193	-1,396,152
Total Indirect Costs	10,754,864 (A)	6,995,845 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	36,891,952	
Actual Indirect Costs:		
Admin. Charges	8,391,997	
Carry Forward	1,021,193	
Total Indirect Costs	9,413,190	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.3 X           36,891,952	10,809,342 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	9,413,190 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-1,396,152	

\* 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.