



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1160 - COTOPAXI 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	1,289,969	0	136	3,119	1,286,714	-	1,286,714	-	-	
Support Serv-Students	2100-2199	46,563	0	0	0	46,563	-	46,563	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,205	0	0	0	2,205	-	2,205	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	164,820	0	0	0	-	164,820	164,820	-	-	
Support Serv-School Admin	2400-2499	121,385	0	0	0	121,385	-	121,385	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	60,466	0	0	0	-	60,466	-	60,466	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	243,916	0	0	0	-	243,916	243,916	-	-	
Student Transportation Services	2700-2799	226,351	0	0	0	226,351	-	226,351	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	14,845	0	0	0	-	14,845	-	14,845	-	
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	81,170	0	0	0	81,170	-	81,170	-	-	
Food Services Operations	3100	175,972	76,485	6,201	0	93,286	-	93,286	-	-	
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	30,533	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>2,458,195</b>				<b>1,857,674</b>	<b>484,047</b>	<b>2,266,410</b>	<b>75,311</b>		



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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)	2.69 %	3.89 %
Direct Costs (34 CFR 75.567)	2,689,405 (B)	2,266,410 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	73,857	75,311
Carry Forward	-1,426	12,919
Total Indirect Costs	72,431 (A)	88,230 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	2,266,410	
Actual Indirect Costs:		
Admin. Charges	75,311	
Carry Forward	-1,426	
Total Indirect Costs	73,885	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.69 X 2,266,410	60,966 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	73,885 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	12,919	

## 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)	20.19 %	28.95 %
Direct Costs (34 CFR 75.567)	2,253,275 (B)	1,857,674 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	509,987	484,047
Carry Forward	-55,148	53,835
Total Indirect Costs	454,839 (A)	537,882 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,857,674	
Actual Indirect Costs:		
Admin. Charges	484,047	
Carry Forward	-55,148	
Total Indirect Costs	428,899	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.19 X        1,857,674	375,064 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	428,899 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	53,835	

\* 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.