



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1760 - KIM REORGANIZED 88

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            | 479,408        | 0      | 1,099     | 5,829       | 472,480                         | -              | 472,480                    | -             |                         |  |
| Support Serv-Students                 | 2100-2199            | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 20,117         | 0      | 0         | 0           | 20,117                          | -              | 20,117                     | -             |                         |  |
| Educational Library Services          | 2220                 | 5,065          | 0      | 0         | 0           | 5,065                           | -              | 5,065                      | -             |                         |  |
| Support Serv-General Admin w/ Grants  | 2300                 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Support Serv-General Admin w/o Grants | 2300                 | 181,560        | 0      | 1,088     | 13,228      | -                               | 167,244        | 167,244                    | -             |                         |  |
| Support Serv-School Admin             | 2400-2499            | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Support Serv-Business w/ Grants       | 2500                 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Support Serv-Business w/o Grants      | 2500                 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 125,358        | 0      | 18,907    | 209         | -                               | 106,243        | 106,243                    | -             |                         |  |
| Student Transportation Services       | 2700-2799            | 68,724         | 0      | 0         | 126         | 68,598                          | -              | 68,598                     | -             |                         |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 32,333         | 0      | 0         | 399         | -                               | 31,934         | -                          | 31,934        |                         |  |
| 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                 | 54,816         | 17,166 | 2,549     | 2,504       | 32,597                          | -              | 32,597                     | -             |                         |  |
| 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                 | -              | -      | -         | -           | -                               | -              | -                          | -             |                         |  |
| <b>Total All Programs</b>             |                      | <b>967,381</b> |        |           |             | <b>598,858</b>                  | <b>305,420</b> | <b>872,344</b>             | <b>31,934</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><br>(From 2 years prior)                |               |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 2.79 %        | 4.60 %       |
| Direct Costs (34 CFR 75.567)   | 1,024,364 (B) | 872,344 (B)  |
| Indirect Costs:  |               |              |
| Admin. Charges (34 CFR 75.565)   | 28,043        | 31,934       |
| Carry Forward  | 562           | 8,158        |
| Total Indirect Costs   | 28,605 (A)    | 40,092 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2012-2013)                  |               |              |
| Actual Direct Costs  | 872,344       |              |
| Actual Indirect Costs:   |               |              |
| Admin. Charges   | 31,934        |              |
| Carry Forward  | 562           |              |
| Total Indirect Costs   | 32,496        |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |              |
| Actual Direct Costs  |               |              |
| Fixed Rate % X Actual Direct Costs                                     |               |              |
| 2.79 X 872,344   | 24,338 (E)    |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 32,496 (F)    |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 8,158         |              |

NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2012-2013 | FY 2014-2015 |
|--|--------------|--------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |              |              |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 36.09 %      | 30.00 %      |
| Direct Costs (34 CFR 75.567)   | 747,798 (B)  | 598,858 (B)  |
| Indirect Costs:  |              |              |
| Admin. Charges (34 CFR 75.565)   | 304,609      | 305,420      |
| Carry Forward  | -34,706      | 54,587       |
| Total Indirect Costs   | 269,903 (A)  | 360,007 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2012-2013)                         |              |              |
| Actual Direct Costs  | 598,858      |              |
| Actual Indirect Costs:   |              |              |
| Admin. Charges   | 305,420      |              |
| Carry Forward  | -34,706      |              |
| Total Indirect Costs   | 270,714      |              |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |              |              |
| Actual Direct Costs  |              |              |
| Fixed Rate % X Actual Direct Costs                                     |              |              |
| 36.09 X 598,858  | 216,128 (E)  |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2012-2013) | 270,714 (F)  |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2012-2013)          | 54,587       |              |

\* 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.