



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3090 - KEENESBURG RE-3(J)

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	10,802,430	0	0	384,160	10,418,269	-	10,418,269	-	-	
Support Serv-Students	2100-2199	922,016	0	0	0	922,016	-	922,016	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	630,135	0	0	0	630,135	-	630,135	-	-	
Educational Library Services	2220	145,030	0	0	0	145,030	-	145,030	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	571,918	0	0	0	-	571,918	571,918	-	-	
Support Serv-School Admin	2400-2499	1,439,302	0	0	0	1,439,302	-	1,439,302	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	214,776	0	0	0	-	214,776	-	214,776	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,266,948	0	12,975	0	-	2,253,973	2,253,973	-	-	
Student Transportation Services	2700-2799	1,021,714	0	0	0	1,021,714	-	1,021,714	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	787,687	0	0	0	-	787,687	-	787,687	-	
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	4,414	0	0	0	4,414	-	4,414	-	-	
Food Services Operations	3100	1,029,181	540,157	0	0	489,024	-	489,024	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	7,631	0	0	0	7,631	-	7,631	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	1,795,639	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	40,333	-	-	-	-	-	-	-	-	
Total All Programs		21,679,154				15,077,535	3,828,355	17,903,426	1,002,464		



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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.22 %	5.69 %
Direct Costs (34 CFR 75.567)	17,600,151 (B)	17,903,426 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	971,778	1,002,464
Carry Forward	-52,489	15,416
Total Indirect Costs	919,289 (A)	1,017,879 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	17,903,426	
Actual Indirect Costs:		
Admin. Charges	1,002,464	
Carry Forward	-52,489	
Total Indirect Costs	949,975	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.22 X 17,903,426	934,559 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	949,975 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	15,416	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.91 %	27.82 %
Direct Costs (34 CFR 75.567)	15,103,433 (B)	15,077,535 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,468,495	3,828,355
Carry Forward	-159,252	365,615
Total Indirect Costs	3,309,243 (A)	4,193,970 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	15,077,535	
Actual Indirect Costs:		
Admin. Charges	3,828,355	
Carry Forward	-159,252	
Total Indirect Costs	3,669,103	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.91 X 15,077,535	3,303,488 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,669,103 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	365,615	

* 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.