



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1160 - COTOPAXI RE-3

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	1,301,641	0	0	4,715	1,296,926	-	1,296,926	-	-	
Support Serv-Students	2100-2199	44,973	0	0	0	44,973	-	44,973	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,608	0	0	0	1,608	-	1,608	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	178,546	0	0	0	-	178,546	178,546	-	-	
Support Serv-School Admin	2400-2499	91,445	0	0	0	91,445	-	91,445	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	59,928	0	0	0	-	59,928	-	59,928	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	263,635	0	0	0	-	263,635	263,635	-	-	
Student Transportation Services	2700-2799	224,770	0	0	0	224,770	-	224,770	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	17,777	0	0	0	-	17,777	-	17,777	-	
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	104,183	0	0	0	104,183	-	104,183	-	-	
Food Services Operations	3100	153,113	69,764	1,129	0	82,220	-	82,220	-	-	
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	-	-	-	-	-	-	-	-	
Total All Programs		2,472,153				1,846,126	519,886	2,288,307	77,705		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.80 %	3.53 %
Direct Costs (34 CFR 75.567)	2,357,554 (B)	2,288,307 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	77,158	77,705
Carry Forward	12,396	3,146
Total Indirect Costs	89,554 (A)	80,851 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,288,307	
Actual Indirect Costs:		
Admin. Charges	77,705	
Carry Forward	12,396	
Total Indirect Costs	90,101	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.8 X 2,288,307	86,956 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	90,101 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,146	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.99 %	29.47 %
Direct Costs (34 CFR 75.567)	1,918,097 (B)	1,846,126 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	516,615	519,886
Carry Forward	39,501	24,195
Total Indirect Costs	556,116 (A)	544,082 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,846,126	
Actual Indirect Costs:		
Admin. Charges	519,886	
Carry Forward	39,501	
Total Indirect Costs	559,387	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.99 X 1,846,126	535,192 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	559,387 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	24,195	

* 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.