



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1760 - KIM REORGANIZED 88

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	509,539	0	0	7,869	501,670	-	501,670	-	-	
Support Serv-Students	2100-2199	-	-	-	-	-	-	-	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	19,449	0	0	0	19,449	-	19,449	-	-	
Educational Library Services	2220	7,912	0	0	121	7,791	-	7,791	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	180,988	0	0	7,886	-	173,102	173,102	-	-	
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	103,109	0	0	2,391	-	100,718	100,718	-	-	
Student Transportation Services	2700-2799	103,681	0	35,180	70	68,431	-	68,431	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	32,047	0	0	369	-	31,678	-	31,678	-	
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	54,243	12,655	6,975	2,430	32,182	-	32,182	-	-	
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>1,010,968</b>				<b>629,523</b>	<b>305,498</b>	<b>903,344</b>	<b>31,678</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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.23 %	3.91 %
Direct Costs (34 CFR 75.567)	981,024 (B)	903,344 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	31,315	31,678
Carry Forward	10,202	3,669
Total Indirect Costs	41,517 (A)	35,347 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	903,344	
Actual Indirect Costs:		
Admin. Charges	31,678	
Carry Forward	10,202	
Total Indirect Costs	41,880	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.23 X 903,344	38,211 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	41,880 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	3,669	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	57.41 %	30.00 %
Direct Costs (34 CFR 75.567)	674,076 (B)	629,523 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	338,263	305,498
Carry Forward	48,745	-7,166
Total Indirect Costs	387,008 (A)	298,333 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	629,523	
Actual Indirect Costs:		
Admin. Charges	305,498	
Carry Forward	48,745	
Total Indirect Costs	354,243	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
57.41 X 629,523	361,409 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	354,243 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-7,166	

\* 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.