



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1410 - NORTH PARK R-1

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	1,534,366	0	7,142	4,000	1,523,224	-	1,523,224	-	-	
Support Serv-Students	2100-2199	58,628	0	0	0	58,628	-	58,628	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	-	-	-	-	-	-	-	-	-	
Educational Library Services	2220	26,944	0	0	0	26,944	-	26,944	-	-	
Support Serv-General Admin w/ Grants	2300	3,274	0	0	0	3,274	-	3,274	-	-	
Support Serv-General Admin w/o Grants	2300	207,308	0	0	20,084	-	187,223	187,223	-	-	
Support Serv-School Admin	2400-2499	126,014	0	0	0	126,014	-	126,014	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	50,985	0	0	0	-	50,985	-	50,985	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	257,609	0	6,562	0	-	251,047	251,047	-	-	
Student Transportation Services	2700-2799	133,274	0	0	0	133,274	-	133,274	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	154,293	0	48,450	0	-	105,844	-	105,844	-	
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	129,244	41,905	834	0	86,506	-	86,506	-	-	
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	2,791	-	-	-	-	-	-	-	-	
Debt Service	5100	881	-	-	-	-	-	-	-	-	
Total All Programs		2,685,611				1,957,864	595,099	2,396,134	156,828		



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.99 %	6.65 %
Direct Costs (34 CFR 75.567)	2,347,970 (B)	2,396,134 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	151,088	156,828
Carry Forward	13,148	2,487
Total Indirect Costs	164,236 (A)	159,315 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,396,134	
Actual Indirect Costs:		
Admin. Charges	156,828	
Carry Forward	13,148	
Total Indirect Costs	169,976	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.99 X 2,396,134	167,490 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	169,976 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	2,487	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	32.44 %	29.58 %
Direct Costs (34 CFR 75.567)	1,905,149 (B)	1,957,864 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	593,910	595,099
Carry Forward	24,034	-15,998
Total Indirect Costs	617,944 (A)	579,100 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,957,864	
Actual Indirect Costs:		
Admin. Charges	595,099	
Carry Forward	24,034	
Total Indirect Costs	619,133	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
32.44 X 1,957,864	635,131 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	619,133 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-15,998	

* 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.