



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2610 - PARK COUNTY RE-2

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	4,057,946	0	12,436	287,262	3,758,248	-	3,758,248	-	-	
Support Serv-Students	2100-2199	142,228	0	0	0	142,228	-	142,228	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	11,036	0	0	0	11,036	-	11,036	-	-	
Educational Library Services	2220	43,787	0	0	0	43,787	-	43,787	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	299,647	0	0	475	-	299,172	299,172	-	-	
Support Serv-School Admin	2400-2499	533,315	0	0	0	533,315	-	533,315	-	-	
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	994,626	0	207,613	0	-	787,013	787,013	-	-	
Student Transportation Services	2700-2799	207,225	0	0	0	207,225	-	207,225	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	226,254	0	1,180	0	-	225,074	-	225,074	-	
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	346,878	115,345	3,110	8,201	220,222	-	220,222	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	5,155	0	0	250	4,905	-	4,905	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	11,906	-	-	-	-	-	-	-	-	
Total All Programs		6,880,003				4,920,966	1,311,259	6,007,151	225,074		



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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)	3.75 %	3.58 %
Direct Costs (34 CFR 75.567)	6,350,692 (B)	6,007,151 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	248,157	225,074
Carry Forward	-9,832	-10,026
Total Indirect Costs	238,325 (A)	215,048 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	6,007,151	
Actual Indirect Costs:		
Admin. Charges	225,074	
Carry Forward	-9,832	
Total Indirect Costs	215,242	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.75 X 6,007,151	225,268 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	215,242 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-10,026	

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)	31.44 %	22.38 %
Direct Costs (34 CFR 75.567)	5,040,256 (B)	4,920,966 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,558,593	1,311,259
Carry Forward	26,015	-209,878
Total Indirect Costs	1,584,608 (A)	1,101,381 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	4,920,966	
Actual Indirect Costs:		
Admin. Charges	1,311,259	
Carry Forward	26,015	
Total Indirect Costs	1,337,274	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.44 X 4,920,966	1,547,152 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,337,274 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-209,878	

* 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.