



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3050 - OTIS R-3

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	1,406,361	0	20,038	106,886	1,279,437	-	1,279,437	-		
Support Serv-Students	2100-2199	98,269	0	0	0	98,269	-	98,269	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	4,930	0	0	0	4,930	-	4,930	-		
Educational Library Services	2220	50,152	0	0	0	50,152	-	50,152	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	136,488	0	0	0	-	136,488	136,488	-		
Support Serv-School Admin	2400-2499	78,676	0	0	0	78,676	-	78,676	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	46,176	0	0	3,714	-	42,462	-	42,462		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	255,994	0	0	0	-	255,994	255,994	-		
Student Transportation Services	2700-2799	95,440	0	0	0	95,440	-	95,440	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	61,288	0	0	0	-	61,288	-	61,288		
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	88,465	37,497	1,821	0	49,147	-	49,147	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	9,970	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,332,209				1,656,050	496,233	2,048,533	103,751		



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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)	5.15 %	5.62 %
Direct Costs (34 CFR 75.567)	2,270,928 (B)	2,048,533 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	103,760	103,751
Carry Forward	13,208	11,459
Total Indirect Costs	116,968 (A)	115,210 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	2,048,533	
Actual Indirect Costs:		
Admin. Charges	103,751	
Carry Forward	13,208	
Total Indirect Costs	116,959	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.15 X 2,048,533	105,499 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	116,959 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	11,459	

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)	12.28 %	30.00 %
Direct Costs (34 CFR 75.567)	1,870,960 (B)	1,656,050 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	503,728	496,233
Carry Forward	-274,012	18,858
Total Indirect Costs	229,716 (A)	515,091 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	1,656,050	
Actual Indirect Costs:		
Admin. Charges	496,233	
Carry Forward	-274,012	
Total Indirect Costs	222,221	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
12.28 X 1,656,050	203,363 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	222,221 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	18,858	

* 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.