



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3050 - OTIS R-3

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	1,744,397	0	0	301,150	1,443,246	-	1,443,246	-
Support Serv-Students	2100-2199	117,101	0	0	0	117,101	-	117,101	-
Support Serv-Inst Staff	2200-2219, 2221-2299	5,985	0	0	0	5,985	-	5,985	-
Educational Library Services	2220	37,281	0	0	596	36,685	-	36,685	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	21,580	0	0	0	-	21,580	21,580	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	154,241	0	0	0	-	154,241	-	154,241
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	76,244	0	0	0	76,244	-	76,244	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	100,944	0	40,311	4,928	-	55,705	-	55,705
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	327,483	0	0	0	-	327,483	327,483	-
Student Transportation Services	2700-2799	111,995	0	0	0	111,995	-	111,995	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	72,658	0	0	0	-	72,658	-	72,658
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	98,054	41,997	0	0	56,057	-	56,057	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	29,013	-	-	-	-	-	-	-
Total All Programs		2,896,976	41,997	40,311	306,674	1,847,314	631,666	2,196,376	282,604



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Food Service Special Revenue Fund (21)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- 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, 0632
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.62 %	10.50 %
Direct Costs (34 CFR 75.567)	20,485 (B)	2,196,376 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	103,751	282,604
Carry Forward	11,459	170,626
Total Indirect Costs	115,210 (A)	453,230 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,196,376	
Actual Indirect Costs:		
Admin. Charges	282,604	
Carry Forward	11,459	
Total Indirect Costs	294,063	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.62 X 2,196,376	123,436 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	294,063 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	170,626	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	31.10 %	30.00 %
Direct Costs (34 CFR 75.567)	1,656,051 (B)	1,847,314 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	496,233	631,666
Carry Forward	18,858	76,010
Total Indirect Costs	515,091 (A)	707,676 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	1,847,314	
Actual Indirect Costs:		
Admin. Charges	631,666	
Carry Forward	18,858	
Total Indirect Costs	650,524	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.1 X 1,847,314	574,515 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	650,524 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	76,010	

* 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.