Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0110 - SANGRE DE CRISTO RE-22J
FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2014-2015 Audited Data)

		Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
Program Definition	Program Code	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	2,018,040	0	94,995	14,881	1,908,165	-	1,908,165	-
Support Serv-Students	2100-2199	125,166	0	0	0	125,166	-	125,166	-
Support Serv-Inst Staff	2200-2219, 2221-2299	4,856	0	0	0	4,856	-	4,856	-
Educational Library Services	2220	41,092	0	0	3,825	37,266	-	37,266	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	181,744	0	5,360	11,429	-	164,955	164,955	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	235,954	0	0	300	235,654	-	235,654	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	65,552	0	0	0	-	65,552	-	65,552
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	371,317	0	3,107	1,711	-	366,500	366,500	-
Student Transportation Services	2700-2799	185,762	0	5,795	0	179,967	-	179,967	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	141,900	0	0	0	-	141,900	-	141,900
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	257,687	93,373	2,753	0	161,561	-	161,561	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

		Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
Program Definition	Program Code	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	1,700	0	0	1,700	0	-	0	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	11,794	-	-	-	-	-	-	-
Total All Programs		**3,642,564**	**93,373**	**112,009**	**33,846**	**2,652,634**	**738,907**	**3,184,089**	**207,452**

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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)

(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)

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

RESTRICTED RATE

		FY 2014-2015	FY 2016-2017
a)	**APPLIED COSTS:** (From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.80 %	7.09 %
	Direct Costs (34 CFR 75.567)	31,122 (B)	3,184,089 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	185,019	207,452
	Carry Forward	-4,478	18,297
	Total Indirect Costs	180,541 (A)	225,749 (A)
b)	**ACTUAL COSTS:** (From FY 2014-2015)		
	Actual Direct Costs	3,184,089	
	Actual Indirect Costs:		
	Admin. Charges	207,452	
	Carry Forward	-4,478	
	Total Indirect Costs	202,974	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs Fixed Rate % X Actual Direct Costs 5.8 X 3,184,089	184,677 (E)	
	Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	202,974 (F)	
	Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	18,297	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) **APPLIED COSTS:** (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	31.99 %	28.69 %
Direct Costs (34 CFR 75.567)	2,597,920 (B)	2,652,634 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	699,318	738,907
Carry Forward	131,682	22,011
Total Indirect Costs	831,000 (A)	760,918 (A)

b) **ACTUAL COSTS:** (From FY 2014-2015)

Actual Direct Costs	2,652,634
Actual Indirect Costs:	
Admin. Charges	738,907
Carry Forward	131,682
Total Indirect Costs	870,589

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs Fixed Rate % X Actual Direct Costs 31.99 X 2,652,634	848,578 (E)
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	870,589 (F)
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	22,011

* 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.