



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0310 - MC CLAVE RE-2

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	1,776,854	0	61,234	31,003	1,684,617	-	1,684,617	-	
Support Serv-Students	2100-2199	45,443	0	0	10,950	34,493	-	34,493	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	978	0	0	0	978	-	978	-	
Educational Library Services	2220	9,368	0	0	0	9,368	-	9,368	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	138,100	0	1,222	0	-	136,878	136,878	-	
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	166,250	0	0	0	166,250	-	166,250	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	107,773	0	0	0	-	107,773	-	107,773	
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	388,158	0	12,749	0	-	375,410	375,410	-	
Student Transportation Services	2700-2799	163,256	0	55,027	0	108,229	-	108,229	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
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	32,737	0	0	0	-	32,737	-	32,737	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	182,338	101,731	0	0	80,608	-	80,608	-	
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	5,246	0	0	0	5,246	-	5,246	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	123,018	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	1,472,049	-	-	-	-	-	-	-
Total All Programs		4,611,569	101,731	130,232	41,953	2,089,789	652,798	2,602,076	140,510



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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)	4.09 %	6.43 %
Direct Costs (34 CFR 75.567)	23,948 (B)	2,602,076 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	105,167	140,510
Carry Forward	-7,251	26,834
Total Indirect Costs	97,916 (A)	167,344 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,602,076	
Actual Indirect Costs:		
Admin. Charges	140,510	
Carry Forward	-7,251	
Total Indirect Costs	133,259	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.09 X 2,602,076	106,425 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	133,259 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	26,834	

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)	26.74 %	30.00 %
Direct Costs (34 CFR 75.567)	1,929,035 (B)	2,089,789 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	570,966	652,798
Carry Forward	-55,071	38,917
Total Indirect Costs	515,895 (A)	691,715 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	2,089,789	
Actual Indirect Costs:		
Admin. Charges	652,798	
Carry Forward	-55,071	
Total Indirect Costs	597,727	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.74 X 2,089,789	558,809 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	597,727 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	38,917	

* 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.