



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0580 - SOUTH CONEJOS RE-10

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	1,618,117	0	31,099	36,407	1,550,612	-	1,550,612	-	
Support Serv-Students	2100-2199	76,726	0	0	0	76,726	-	76,726	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,485	0	0	0	2,485	-	2,485	-	
Educational Library Services	2220	3,001	0	0	0	3,001	-	3,001	-	
Support Serv-General Admin w/ Grants	2300	7,804	0	0	0	7,804	-	7,804	-	
Support Serv-General Admin w/o Grants	2300	278,241	0	1,569	2,226	-	274,446	274,446	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	13,534	0	0	0	-	13,534	-	13,534	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	225,109	0	0	0	225,109	-	225,109	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	-206	0	0	0	-	-206	-	-206	
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	321,211	0	0	16,101	-	305,110	305,110	-	
Student Transportation Services	2700-2799	148,140	0	0	0	148,140	-	148,140	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	140,174	0	0	0	-	140,174	-	140,174	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	1,133	0	0	0	1,133	-	1,133	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	12,310	0	0	0	-	12,310	-	12,310	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	164,376	70,049	0	0	94,327	-	94,327	-	
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	250	0	0	0	250	-	250	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		3,012,406	70,049	32,668	54,734	2,109,586	745,367	2,689,142	165,812



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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)	3.01 %	8.43 %
Direct Costs (34 CFR 75.567)	27,932 (B)	2,689,142 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	108,032	165,812
Carry Forward	-24,082	60,787
Total Indirect Costs	83,950 (A)	226,599 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,689,142	
Actual Indirect Costs:		
Admin. Charges	165,812	
Carry Forward	-24,082	
Total Indirect Costs	141,730	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.01 X 2,689,142	80,943 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	141,730 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	60,787	

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)	36.13 %	30.00 %
Direct Costs (34 CFR 75.567)	2,197,354 (B)	2,109,586 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	703,866	745,367
Carry Forward	90,110	73,284
Total Indirect Costs	793,976 (A)	818,651 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,109,586	
Actual Indirect Costs:		
Admin. Charges	745,367	
Carry Forward	90,110	
Total Indirect Costs	835,477	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
36.13 X 2,109,586	762,194 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	835,477 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	73,284	

* 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.