



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0890 - DOLORES COUNTY RE NO.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	1,971,603	0	42,479	50,233	1,878,891	-	1,878,891	-	
Support Serv-Students	2100-2199	107,608	0	0	352	107,256	-	107,256	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,046	0	0	0	1,046	-	1,046	-	
Educational Library Services	2220	81,837	0	0	0	81,837	-	81,837	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	123,277	0	0	0	-	123,277	123,277	-	
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	241,027	0	0	3,421	237,606	-	237,606	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	73,997	0	0	0	-	73,997	-	73,997	
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	414,438	0	0	0	-	414,438	414,438	-	
Student Transportation Services	2700-2799	250,546	0	1,571	0	248,975	-	248,975	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	119,823	0	0	14,935	-	104,888	-	104,888	
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	114,617	41,843	0	26	72,747	-	72,747	-	
Enterprise Operations	3200	26,174	0	2,413	150	23,610	-	23,610	-	
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	-	-	-	-	-	-	-	-
Total All Programs		3,525,993	41,843	46,463	69,117	2,651,969	716,600	3,189,684	178,885



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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)	7.49 %	4.50 %
Direct Costs (34 CFR 75.567)	28,666 (B)	3,189,684 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	190,009	178,885
Carry Forward	24,784	-35,238
Total Indirect Costs	214,793 (A)	143,648 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	3,189,684	
Actual Indirect Costs:		
Admin. Charges	178,885	
Carry Forward	24,784	
Total Indirect Costs	203,669	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.49 X 3,189,684	238,907 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	203,669 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-35,238	

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)	24.52 %	25.87 %
Direct Costs (34 CFR 75.567)	2,376,936 (B)	2,651,969 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	679,678	716,600
Carry Forward	-96,815	-30,478
Total Indirect Costs	582,863 (A)	686,122 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	2,651,969	
Actual Indirect Costs:		
Admin. Charges	716,600	
Carry Forward	-96,815	
Total Indirect Costs	619,785	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.52 X 2,651,969	650,263 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	619,785 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-30,478	

* 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.