



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1160 - COTOPAXI RE-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 | 1,358,360 | 0 | 0 | 14,086 | 1,344,273 | - | 1,344,273 | - |
| Support Serv-Students | 2100-2199 | 46,458 | 0 | 348 | 0 | 46,109 | - | 46,109 | - |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 9,701 | 0 | 0 | 0 | 9,701 | - | 9,701 | - |
| Educational Library Services | 2220 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/o Grants | 2300 | 91,899 | 0 | 0 | 0 | - | 91,899 | 91,899 | - |
| Support Services - Gen Admin ICR Roll-Up w/Grants | 2303 | - | - | - | - | - | - | - | - |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 113,283 | 0 | 0 | 0 | - | 113,283 | - | 113,283 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | - | - | - | - | - | - | - | - |
| Support Serv-School Admin | 2400-2499 | 90,154 | 0 | 0 | 0 | 90,155 | - | 90,155 | - |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - |
| Support Serv-Business w/o Grants | 2500 | 64,065 | 0 | 0 | 0 | - | 64,065 | - | 64,065 |
| 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 | 269,602 | 0 | 0 | 0 | - | 269,602 | 269,602 | - |
| Student Transportation Services | 2700-2799 | 339,184 | 0 | 113,140 | 0 | 226,044 | - | 226,044 | - |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 18,588 | 0 | 0 | 0 | - | 18,588 | - | 18,588 |
| 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 | 135,188 | 0 | 0 | 0 | 135,188 | - | 135,188 | - |
| Food Services Operations | 3100 | 162,603 | 75,407 | 0 | 0 | 87,196 | - | 87,196 | - |
| 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 | 30,533 | - | - | - | - | - | - | - |
| Total All Programs | | 2,729,616 | 75,407 | 113,489 | 14,086 | 1,938,666 | 557,436 | 2,300,166 | 195,936 |



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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) | 3.89 % | 10.50 % |
| Direct Costs (34 CFR 75.567) | 22,664 (B) | 2,300,166 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 75,311 | 195,936 |
| Carry Forward | 12,919 | 119,378 |
| Total Indirect Costs | 88,230 (A) | 315,314 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 2,300,166 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 195,936 | |
| Carry Forward | 12,919 | |
| Total Indirect Costs | 208,855 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 3.89 X 2,300,166 | 89,476 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 208,855 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 119,378 | |

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) | 28.95 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 1,857,674 (B) | 1,938,666 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 484,047 | 557,436 |
| Carry Forward | 53,835 | 50,028 |
| Total Indirect Costs | 537,882 (A) | 607,464 (A) |
| b) ACTUAL COSTS: (From FY 2014-2015) | | |
| Actual Direct Costs | 1,938,666 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 557,436 | |
| Carry Forward | 53,835 | |
| Total Indirect Costs | 611,271 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 28.95 X 1,938,666 | 561,244 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 611,271 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 50,028 | |

* 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.