



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1390 - HUERFANO RE-1

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	2,870,272	0	0	92,837	2,777,435	-	2,777,435	-
Support Serv-Students	2100-2199	104,573	0	0	0	104,573	-	104,573	-
Support Serv-Inst Staff	2200-2219, 2221-2299	47,063	0	0	0	47,063	-	47,063	-
Educational Library Services	2220	5,371	0	0	3,000	2,371	-	2,371	-
Support Serv-General Admin w/ Grants	2300	486	0	0	0	486	-	486	-
Support Serv-General Admin w/o Grants	2300	39,481	0	0	0	-	39,481	39,481	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	209,045	0	0	0	-	209,045	-	209,045
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	358,190	0	0	0	358,190	-	358,190	-
Support Serv-Business w/ Grants	2500	55	0	0	0	55	-	55	-
Support Serv-Business w/o Grants	2500	192,437	0	0	0	-	192,437	-	192,437
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	17,011	0	0	17,011	0	-	0	-
Oper & Maint of Plant Serv w/o Grants	2600	603,169	0	0	0	-	603,169	603,169	-
Student Transportation Services	2700-2799	212,218	0	0	0	212,218	-	212,218	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	4,274	0	0	0	4,274	-	4,274	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	348,782	0	29,458	8,080	-	311,245	-	311,245
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	953	0	0	0	-	953	-	953
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	286,913	149,733	0	0	137,180	-	137,180	-
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	581	0	0	0	581	-	581	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		5,300,875	149,733	29,458	120,928	3,644,426	1,356,329	4,287,076	713,680



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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)	9.26 %	10.50 %
Direct Costs (34 CFR 75.567)	45,054 (B)	4,287,076 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	376,234	713,680
Carry Forward	40,920	357,617
Total Indirect Costs	417,154 (A)	1,071,296 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	4,287,076	
Actual Indirect Costs:		
Admin. Charges	713,680	
Carry Forward	40,920	
Total Indirect Costs	754,600	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.26 X 4,287,076	396,983 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	754,600 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	357,617	

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)	31.69 %	30.00 %
Direct Costs (34 CFR 75.567)	3,764,425 (B)	3,644,426 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,117,240	1,356,329
Carry Forward	75,644	277,055
Total Indirect Costs	1,192,884 (A)	1,633,384 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	3,644,426	
Actual Indirect Costs:		
Admin. Charges	1,356,329	
Carry Forward	75,644	
Total Indirect Costs	1,431,973	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
31.69 X 3,644,426	1,154,919 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,431,973 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	277,055	

* 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.