



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1440 - PLAINVIEW 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	534,721	0	12,812	23,428	498,481	-	498,481	-	
Support Serv-Students	2100-2199	32,916	0	0	0	32,916	-	32,916	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	2,350	0	0	0	2,350	-	2,350	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	107,617	0	0	0	-	107,617	107,617	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	13,129	0	0	0	-	13,129	-	13,129	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	35,907	0	0	0	35,907	-	35,907	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	42,683	0	0	0	-	42,683	-	42,683	
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	195,309	0	17,650	0	-	177,659	177,659	-	
Student Transportation Services	2700-2799	85,632	0	18,500	0	67,132	-	67,132	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	25,581	0	0	0	-	25,581	-	25,581	
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	11,250	0	0	0	-	11,250	-	11,250	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	68,060	25,374	0	0	42,686	-	42,686	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	

Program Definition	Program Code	Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate		Total Costs	
		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		1,155,153	25,374	48,962	23,428	679,471	377,918	964,746	92,642



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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)	10.19 %	10.50 %
Direct Costs (34 CFR 75.567)	10,450 (B)	964,746 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	86,437	92,642
Carry Forward	20,079	14,414
Total Indirect Costs	106,516 (A)	107,056 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	964,746	
Actual Indirect Costs:		
Admin. Charges	92,642	
Carry Forward	20,079	
Total Indirect Costs	112,721	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.19 X 964,746	98,308 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	112,721 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	14,414	

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)	65.97 %	30.00 %
Direct Costs (34 CFR 75.567)	736,624 (B)	679,471 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	394,808	377,918
Carry Forward	91,108	20,779
Total Indirect Costs	485,916 (A)	398,697 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	679,471	
Actual Indirect Costs:		
Admin. Charges	377,918	
Carry Forward	91,108	
Total Indirect Costs	469,026	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
65.97 X 679,471	448,247 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	469,026 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	20,779	

* 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.