



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1460 - HI-PLAINS R-23

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 | 993,403 | 3,011 | 0 | 22,734 | 967,659 | - | 967,659 | - |
| Support Serv-Students | 2100-2199 | 31,614 | 0 | 0 | 19,037 | 12,577 | - | 12,577 | - |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 27,452 | 0 | 0 | 0 | 27,452 | - | 27,452 | - |
| Educational Library Services | 2220 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - |
| Support Serv-General Admin w/o Grants | 2300 | 236,832 | 0 | 0 | 6,215 | - | 230,617 | 230,617 | - |
| Support Services - Gen Admin ICR Roll-Up w/Grants | 2303 | - | - | - | - | - | - | - | - |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 530 | 0 | 0 | 530 | - | 0 | - | 0 |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | - | - | - | - | - | - | - | - |
| Support Serv-School Admin | 2400-2499 | 81,092 | 0 | 0 | 0 | 81,092 | - | 81,092 | - |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - |
| Support Serv-Business w/o Grants | 2500 | 64,705 | 0 | 0 | 14,116 | - | 50,589 | - | 50,589 |
| 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 | 291,227 | 0 | 70,985 | 0 | - | 220,243 | 220,243 | - |
| Student Transportation Services | 2700-2799 | 87,991 | 0 | 0 | 0 | 87,991 | - | 87,991 | - |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 37,110 | 0 | 0 | 0 | - | 37,110 | - | 37,110 |
| 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 | 106,562 | 50,051 | 0 | 0 | 56,512 | - | 56,512 | - |
| 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 | - | - | - | - | - | - | - | - |
| Total All Programs | | 1,958,520 | 53,061 | 70,985 | 62,631 | 1,233,283 | 538,560 | 1,684,143 | 87,700 |



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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) | 4.65 % | 5.29 % |
| Direct Costs (34 CFR 75.567) | 16,365 (B) | 1,684,143 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 84,049 | 87,700 |
| Carry Forward | -7,973 | 1,414 |
| Total Indirect Costs | 76,076 (A) | 89,114 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 1,684,143 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 87,700 | |
| Carry Forward | -7,973 | |
| Total Indirect Costs | 79,727 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 4.65 X 1,684,143 | 78,313 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 79,727 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 1,414 | |

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) | 31.69 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 1,273,999 (B) | 1,233,283 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 446,528 | 538,560 |
| Carry Forward | -42,767 | 104,965 |
| Total Indirect Costs | 403,761 (A) | 643,525 (A) |
| b) ACTUAL COSTS: (From FY 2014-2015) | | |
| Actual Direct Costs | 1,233,283 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 538,560 | |
| Carry Forward | -42,767 | |
| Total Indirect Costs | 495,793 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 31.69 X 1,233,283 | 390,827 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 495,793 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 104,965 | |

* 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.