Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 1870 - PLATEAU RE-5
FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Total Costs — All costs A	Excluded and/or Unallowed Costs — Food B	Capital C	Other Exp D	Used by NonRestricted Rate — Direct Cost	Indirect Cost	Used by Restricted Rate — Direct Cost	Indirect Cost
Instruction	0010-2099	1,677,859	0	16,062	146,612	1,515,185	-	1,515,185	-
Support Serv-Students	2100-2199	56,948	0	0	0	56,948	-	56,948	-
Support Serv-Inst Staff	2200-2219, 2221-2299	54,099	0	0	0	54,099	-	54,099	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	3,660	0	0	0	3,660	-	3,660	-
Support Serv-General Admin w/o Grants	2300	237,464	0	0	57,952	-	179,512	179,512	-
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	76,861	0	0	0	76,861	-	76,861	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	52,559	0	0	0	-	52,559	-	52,559
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	279,879	0	1,390	0	-	278,490	278,490	-
Student Transportation Services	2700-2799	168,511	0	0	0	168,511	-	168,511	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	19,022	0	19,022	0	0	-	0	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	159,711	0	41,483	0	-	118,228	-	118,228
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	131,588	59,777	0	0	71,811	-	71,811	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

		Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
Program Definition	Program Code	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	428,325	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	74,424	-	-	-	-	-	-	-
Total All Programs		3,420,912	59,777	77,957	204,564	1,947,076	628,788	2,405,078	170,787

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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)

		FY 2014-2015	FY 2016-2017
a)	**APPLIED COSTS:**		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	8.74 %	8.09 %
	Direct Costs (34 CFR 75.567)	24,423 (B)	2,405,078 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	150,255	170,787
	Carry Forward	63,163	23,746
	Total Indirect Costs	213,418 (A)	194,532 (A)
b)	**ACTUAL COSTS:**		
	(From FY 2014-2015)		
	Actual Direct Costs	2,405,078	
	Actual Indirect Costs:		
	Admin. Charges	170,787	
	Carry Forward	63,163	
	Total Indirect Costs	233,950	

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs
Fixed Rate %   X   Actual Direct Costs
8.74 X   2,405,078   210,204 (E)

Should Have Recovered Actual
Indirect Costs for (From FY 2014-2015)   233,950 (F)

Under or (Over) Recovery (E – F)   23,746
(For use in FY 2014-2015)

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS:		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.19 %	30.00 %
Direct Costs (34 CFR 75.567)	1,929,279 (B)	1,947,076 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	663,286	628,788
Carry Forward	-119,334	-39,426
Total Indirect Costs	543,952 (A)	589,362 (A)

b) ACTUAL COSTS:		
(From FY 2014-2015)		
Actual Direct Costs	1,947,076	
Actual Indirect Costs:		
Admin. Charges	628,788	
Carry Forward	-119,334	
Total Indirect Costs	509,454	

c) CARRY FORWARD COMPUTATION:

Actual Direct Costs
Fixed Rate %   X   Actual Direct Costs
28.19 X   1,947,076 — 548,881 (E)

Should Have Recovered Actual
Indirect Costs for (From FY 2014-2015) — 509,454 (F)

Under or (Over) Recovery (E - F) — -39,426
(For use in FY 2014-2015)

* 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.