



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640 - ASPEN 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	18,137,278	0	0	140,081	17,997,198	-	17,997,198	-
Support Serv-Students	2100-2199	782,528	0	0	0	782,528	-	782,528	-
Support Serv-Inst Staff	2200-2219, 2221-2299	590,931	0	0	0	590,931	-	590,931	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	675,654	0	13,468	54,571	-	607,614	607,614	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	341,742	0	0	0	-	341,742	-	341,742
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,360,458	0	0	0	1,360,458	-	1,360,458	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	471,716	0	0	0	-	471,716	-	471,716
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	2,512,461	0	15,968	0	-	2,496,492	2,496,492	-
Student Transportation Services	2700-2799	757,946	0	0	0	757,946	-	757,946	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,400,959	0	409,422	0	-	991,537	-	991,537
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	307,419	0	0	0	307,419	-	307,419	-
Enterprise Operations	3200	430,782	0	430,782	0	0	-	0	-
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	7,805,551	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	3,151	-	-	-	-	-	-	-
Total All Programs		35,578,574	0	869,641	194,652	21,796,479	4,909,100	24,900,586	1,804,994



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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)	6.24 %	8.95 %
Direct Costs (34 CFR 75.567)	223,807 (B)	24,900,586 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,224,946	1,804,994
Carry Forward	171,504	422,701
Total Indirect Costs	1,396,450 (A)	2,227,695 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	24,900,586	
Actual Indirect Costs:		
Admin. Charges	1,804,994	
Carry Forward	171,504	
Total Indirect Costs	1,976,498	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.24 X 24,900,586	1,553,797 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,976,498 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	422,701	

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)	25.62 %	21.62 %
Direct Costs (34 CFR 75.567)	19,171,653 (B)	21,796,479 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,433,980	4,909,100
Carry Forward	477,885	-197,273
Total Indirect Costs	4,911,865 (A)	4,711,827 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	21,796,479	
Actual Indirect Costs:		
Admin. Charges	4,909,100	
Carry Forward	477,885	
Total Indirect Costs	5,386,985	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.62 X 21,796,479	5,584,258 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,386,985 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-197,273	

* 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.