



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2750 - SARGENT RE-33J

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	2,196,433	0	18,641	6,616	2,171,177	-	2,171,177	-	
Support Serv-Students	2100-2199	229,464	0	913	0	228,551	-	228,551	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	55,384	0	0	3,966	51,418	-	51,418	-	
Educational Library Services	2220	57,405	0	0	73	57,332	-	57,332	-	
Support Serv-General Admin w/ Grants	2300	2,000	0	0	0	2,000	-	2,000	-	
Support Serv-General Admin w/o Grants	2300	171,038	0	1,046	0	-	169,993	169,993	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	17,994	0	0	0	-	17,994	-	17,994	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	227,995	0	0	0	227,995	-	227,995	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	121,225	0	0	0	-	121,225	-	121,225	
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	528,390	0	5,968	0	-	522,422	522,422	-	
Student Transportation Services	2700-2799	161,068	0	121	0	160,947	-	160,947	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	52,658	0	0	0	-	52,658	-	52,658	
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	203,179	67,451	0	0	135,729	-	135,729	-	
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		4,024,234	67,451	26,689	10,654	3,035,149	884,291	3,727,564	191,877



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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)	4.94 %	5.80 %
Direct Costs (34 CFR 75.567)	37,880 (B)	3,727,564 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,641	191,877
Carry Forward	16,411	24,146
Total Indirect Costs	187,052 (A)	216,023 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	3,727,564	
Actual Indirect Costs:		
Admin. Charges	191,877	
Carry Forward	16,411	
Total Indirect Costs	208,288	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.94 X 3,727,564	184,142 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	208,288 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	24,146	

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)	34.28 %	28.72 %
Direct Costs (34 CFR 75.567)	3,055,037 (B)	3,035,149 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	903,627	884,291
Carry Forward	143,609	-12,549
Total Indirect Costs	1,047,236 (A)	871,742 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	3,035,149	
Actual Indirect Costs:		
Admin. Charges	884,291	
Carry Forward	143,609	
Total Indirect Costs	1,027,900	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.28 X 3,035,149	1,040,449 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,027,900 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-12,549	

* 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.