



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2770 - STEAMBOAT SPRINGS 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	15,133,895	10,745	0	1,318,047	13,805,103	-	13,805,103	-	
Support Serv-Students	2100-2199	1,755,947	328	0	0	1,755,620	-	1,755,620	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,184,917	4,357	0	195,971	984,590	-	984,590	-	
Educational Library Services	2220	298,831	0	0	23,316	275,515	-	275,515	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	122,481	2,319	0	0	-	120,162	120,162	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	611,289	3,432	0	0	-	607,857	-	607,857	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	1,606,315	3,945	0	0	1,602,370	-	1,602,370	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	590,150	367	0	0	-	589,783	-	589,783	
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	2,167,197	0	9,763	0	-	2,157,434	2,157,434	-	
Student Transportation Services	2700-2799	911,007	2,527	55,785	0	852,695	-	852,695	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,797,137	1,005	0	0	-	1,796,132	-	1,796,132	
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	667,403	246,316	0	0	421,087	-	421,087	-	
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	2,689	0	0	0	2,689	-	2,689	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	9,153	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	242,528	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>27,100,940</b>	<b>275,340</b>	<b>65,548</b>	<b>1,537,334</b>	<b>19,699,669</b>	<b>5,271,368</b>	<b>21,977,265</b>	<b>2,993,771</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	205,744 (B)	21,977,265 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,568,255	2,993,771
Carry Forward	697,902	1,384,061
Total Indirect Costs	2,266,157 (A)	4,377,832 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	21,977,265	
Actual Indirect Costs:		
Admin. Charges	2,993,771	
Carry Forward	697,902	
Total Indirect Costs	3,691,673	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 21,977,265	2,307,613 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,691,673 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	1,384,061	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	25.64 %	30.00 %
Direct Costs (34 CFR 75.567)	18,168,588 (B)	19,699,669 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,974,035	5,271,368
Carry Forward	683,523	903,896
Total Indirect Costs	4,657,558 (A)	6,175,263 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	19,699,669	
Actual Indirect Costs:		
Admin. Charges	5,271,368	
Carry Forward	683,523	
Total Indirect Costs	5,954,891	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.64 X 19,699,669	5,050,995 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,954,891 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	903,896	

\* 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.