



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2780 - SOUTH ROUTT RE 3

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	3,098,012	0	133,345	298,263	2,666,405	-	2,666,405	-
Support Serv-Students	2100-2199	185,564	0	0	1,613	183,951	-	183,951	-
Support Serv-Inst Staff	2200-2219, 2221-2299	10,462	0	0	0	10,462	-	10,462	-
Educational Library Services	2220	227,393	0	0	0	227,393	-	227,393	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	189,648	0	10,305	9,796	-	169,547	169,547	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	207,490	0	0	0	-	207,490	-	207,490
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	191,987	0	0	0	191,987	-	191,987	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	40	0	0	0	-	40	-	40
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	558,295	0	1,964	0	-	556,331	556,331	-
Student Transportation Services	2700-2799	252,771	0	0	0	252,771	-	252,771	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	55,871	0	0	0	55,871	-	55,871	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	135,112	0	0	0	-	135,112	-	135,112
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	183,597	90,207	0	785	92,606	-	92,606	-
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	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>5,296,244</b>	<b>90,207</b>	<b>145,614</b>	<b>310,457</b>	<b>3,681,446</b>	<b>1,068,521</b>	<b>4,407,324</b>	<b>342,643</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)	6.62 %	10.50 %
Direct Costs (34 CFR 75.567)	47,085 (B)	4,407,324 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	200,841	342,643
Carry Forward	110,933	161,811
Total Indirect Costs	311,774 (A)	504,453 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,407,324	
Actual Indirect Costs:		
Admin. Charges	342,643	
Carry Forward	110,933	
Total Indirect Costs	453,576	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.62 X           4,407,324	291,765 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	453,576 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	161,811	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	32.86 %	29.23 %
Direct Costs (34 CFR 75.567)	3,806,883 (B)	3,681,446 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,102,471	1,068,521
Carry Forward	148,638	7,436
Total Indirect Costs	1,251,109 (A)	1,075,958 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	3,681,446	
Actual Indirect Costs:		
Admin. Charges	1,068,521	
Carry Forward	148,638	
Total Indirect Costs	1,217,159	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
32.86 X        3,681,446	1,209,723 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,217,159 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	7,436	

\* 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.