



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130 - PLATTE VALLEY RE-7

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	7,365,655	7,956	0	736,451	6,621,247	-	6,621,247	-
Support Serv-Students	2100-2199	333,509	0	0	0	333,509	-	333,509	-
Support Serv-Inst Staff	2200-2219, 2221-2299	266,107	0	0	0	266,107	-	266,107	-
Educational Library Services	2220	92,236	0	0	9,765	82,471	-	82,471	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	67,221	0	0	0	-	67,221	67,221	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	301,082	0	0	0	-	301,082	-	301,082
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	864,709	0	17,566	0	847,143	-	847,143	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	314,248	0	0	10,209	-	304,039	-	304,039
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	1,642,019	0	0	0	-	1,642,019	1,642,019	-
Student Transportation Services	2700-2799	729,296	0	0	0	729,296	-	729,296	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	445,663	0	0	3,371	-	442,292	-	442,292
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	494,350	224,419	0	0	269,931	-	269,931	-
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	31,172	-	-	-	-	-	-	-
Total All Programs		12,947,268	232,375	17,566	759,797	9,149,705	2,756,653	10,858,945	1,047,413



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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)	9.10 %	10.50 %
Direct Costs (34 CFR 75.567)	95,802 (B)	10,858,945 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	708,982	1,047,413
Carry Forward	162,726	221,975
Total Indirect Costs	871,708 (A)	1,269,388 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	10,858,945	
Actual Indirect Costs:		
Admin. Charges	1,047,413	
Carry Forward	162,726	
Total Indirect Costs	1,210,139	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.1 X 10,858,945	988,164 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,210,139 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	221,975	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	34.51 %	29.69 %
Direct Costs (34 CFR 75.567)	7,917,721 (B)	9,149,705 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,371,437	2,756,653
Carry Forward	360,810	-40,100
Total Indirect Costs	2,732,247 (A)	2,716,554 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	9,149,705	
Actual Indirect Costs:		
Admin. Charges	2,756,653	
Carry Forward	360,810	
Total Indirect Costs	3,117,463	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
34.51 X 9,149,705	3,157,563 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,117,463 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-40,100	

* 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.