



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3145 - AULT-HIGHLAND RE-9

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	4,241,926	0	0	559,113	3,682,814	-	3,682,814	-
Support Serv-Students	2100-2199	239,036	0	0	0	239,036	-	239,036	-
Support Serv-Inst Staff	2200-2219, 2221-2299	250,389	0	0	12,050	238,339	-	238,339	-
Educational Library Services	2220	30,833	0	0	0	30,833	-	30,833	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	227,589	0	0	0	-	227,589	227,589	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	4,883	0	0	0	-	4,883	-	4,883
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	504,337	0	0	0	504,337	-	504,337	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	185,674	0	0	27	-	185,647	-	185,647
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	1,001,373	0	50,846	0	-	950,527	950,527	-
Student Transportation Services	2700-2799	380,365	0	0	6,057	374,308	-	374,308	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	529	0	0	0	529	-	529	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	67,951	0	0	0	-	67,951	-	67,951
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	34,703	0	0	34,703	-	0	-	0
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	400,939	184,894	12,775	0	203,270	-	203,270	-
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		7,570,526	184,894	63,621	611,950	5,273,464	1,436,597	6,451,580	258,481



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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)	6.16 %	2.85 %
Direct Costs (34 CFR 75.567)	67,954 (B)	6,451,580 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	354,886	258,481
Carry Forward	64,023	-74,914
Total Indirect Costs	418,909 (A)	183,567 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	6,451,580	
Actual Indirect Costs:		
Admin. Charges	258,481	
Carry Forward	64,023	
Total Indirect Costs	322,504	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.16 X 6,451,580	397,417 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	322,504 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-74,914	

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)	33.02 %	26.54 %
Direct Costs (34 CFR 75.567)	5,576,425 (B)	5,273,464 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,573,847	1,436,597
Carry Forward	267,765	-36,936
Total Indirect Costs	1,841,612 (A)	1,399,660 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	5,273,464	
Actual Indirect Costs:		
Admin. Charges	1,436,597	
Carry Forward	267,765	
Total Indirect Costs	1,704,362	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
33.02 X 5,273,464	1,741,298 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,704,362 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-36,936	

* 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.