



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2780 - SOUTH ROUTT RE 3

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	3,102,032	0	1,123	206,780	2,894,129	0	2,894,129	0		
Support Serv-Students	2100-2199	230,783	0	0	3,111	227,672	0	227,672	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	61,379	0	0	0	61,379	0	61,379	0		
Educational Library Services	2220	127,918	0	0	0	127,918	0	127,918	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	106,085	0	0	9,334	0	96,751	96,751	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	325,702	0	0	0	0	325,702	0	325,702		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	285,638	0	503	0	285,135	0	285,135	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	584	0	0	0	0	584	0	584		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	601,548	0	0	0	0	601,548	601,548	0		
Student Transportation Services	2700-2799	239,898	0	0	0	239,898	0	239,898	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	3,778	0	0	0	3,778	0	3,778	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	290,558	0	84,514	0	0	206,044	0	206,044		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	186,632	73,674	0	0	112,958	0	112,958	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	92,433	0	92,433	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	28,230	0	0	28,230	0	0	0	0		
<b>Total All Programs</b>		<b>5,683,198</b>	<b>73,674</b>	<b>178,573</b>	<b>247,455</b>	<b>3,952,867</b>	<b>1,230,629</b>	<b>4,651,166</b>	<b>532,330</b>		



# Colorado Department of Education

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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)
  - 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)
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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

10.50

4,407,324

4,651,166

342,643

532,330

161,811

205,769

504,454 (A)

738,099 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

4,651,166

Actual Indirect Costs:

Admin. Charges

532,330

Carry Forward: From FY 2014-2015 Data

161,811

Total Indirect Costs

694,141

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 4,651,166

488,372

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

694,141

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

205,769



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	29.23 %	30.00 %
Direct Costs (34 CFR 75.567)	3,681,446 (B)	3,952,867 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,068,521	1,230,629
Carry Forward: From FY 2014-2015 Data	7,436	82,642
Total Indirect Costs	1,075,957 (A)	1,313,271 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	3,952,867
Actual Indirect Costs:	
Admin. Charges	1,230,629
Carry Forward: From FY 2014-2015 Data	7,436
Total Indirect Costs	1,238,065

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

29.23 X 3,952,867

1,155,423 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,238,065 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

82,642

\* 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.