



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0190 - BYERS 32J

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	9,088,202	1,251	7,321	194,070	8,885,560	-	8,885,560	-	
Support Serv-Students	2100-2199	755,159	0	307	57,294	697,558	-	697,558	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	655,464	0	0	0	655,464	-	655,464	-	
Educational Library Services	2220	49,787	0	14,800	0	34,987	-	34,987	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,108,821	0	12,985	344,741	-	751,095	751,095	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	352,032	0	14,662	2,308	-	335,062	-	335,062	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	758,319	0	386	1,136	756,796	-	756,796	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	497,844	0	370	16,324	-	481,150	-	481,150	
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	690,305	0	116,046	11	-	574,248	574,248	-	
Student Transportation Services	2700-2799	255,452	0	0	2,246	253,206	-	253,206	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	385,618	0	40,049	0	-	345,569	-	345,569	
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	20	0	0	20	-	0	-	0	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	465,593	0	424,781	0	40,812	-	40,812	-	
Food Services Operations	3100	237,796	104,965	13,744	1,358	117,729	-	117,729	-	
Enterprise Operations	3200	57,135	0	0	0	57,135	-	57,135	-	
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	46,352	0	0	0	46,352	-	46,352	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	74,864	-	-	-	-	-	-	-
Total All Programs		15,478,763	106,216	645,451	619,509	11,545,599	2,487,123	12,870,942	1,161,780



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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)	5.09 %	10.50 %
Direct Costs (34 CFR 75.567)	43,100 (B)	12,870,942 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	258,870	1,161,780
Carry Forward	-39,535	467,114
Total Indirect Costs	219,335 (A)	1,628,895 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	12,870,942	
Actual Indirect Costs:		
Admin. Charges	1,161,780	
Carry Forward	-39,535	
Total Indirect Costs	1,122,245	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.09 X 12,870,942	655,131 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,122,245 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	467,114	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	22.58 %	20.15 %
Direct Costs (34 CFR 75.567)	3,694,305 (B)	11,545,599 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	874,565	2,487,123
Carry Forward	-40,382	-160,255
Total Indirect Costs	834,183 (A)	2,326,869 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	11,545,599	
Actual Indirect Costs:		
Admin. Charges	2,487,123	
Carry Forward	-40,382	
Total Indirect Costs	2,446,741	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.58 X 11,545,599	2,606,996 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,446,741 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-160,255	

* 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.