



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220 - ARCHULETA COUNTY 50 JT

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	7,173,174	0	73,378	133,764	6,966,032	-	6,966,032	-	
Support Serv-Students	2100-2199	589,514	0	13,162	0	576,352	-	576,352	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	153,910	0	0	6,882	147,028	-	147,028	-	
Educational Library Services	2220	125,597	0	2,511	5,033	118,053	-	118,053	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	144,931	0	0	13,350	-	131,581	131,581	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	285,091	0	0	0	-	285,091	-	285,091	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	710,757	0	1,149	0	709,608	-	709,608	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	228,835	0	629	0	-	228,206	-	228,206	
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	1,169,428	0	4,020	0	-	1,165,408	1,165,408	-	
Student Transportation Services	2700-2799	519,223	0	9,002	0	510,221	-	510,221	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	475,422	0	31,561	0	-	443,861	-	443,861	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	28,411	0	0	0	28,411	-	28,411	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	8,265	0	0	0	-	8,265	-	8,265	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	1,000	0	0	0	1,000	-	1,000	-	
Food Services Operations	3100	464,110	235,486	0	0	228,624	-	228,624	-	
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	123,346	-	-	-	-	-	-	-
Total All Programs		12,201,016	235,486	135,412	159,030	9,285,329	2,262,412	10,582,319	965,423



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	111,012 (B)	10,582,319 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,501,863	965,423
Carry Forward	3,126,926	2,981,205
Total Indirect Costs	5,628,789 (A)	3,946,628 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	10,582,319	
Actual Indirect Costs:		
Admin. Charges	965,423	
Carry Forward	3,126,926	
Total Indirect Costs	4,092,349	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 10,582,319	1,111,143 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	4,092,349 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	2,981,205	

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)	45.52 %	5.07 %
Direct Costs (34 CFR 75.567)	9,466,939 (B)	9,285,329 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,136,161	2,262,412
Carry Forward	172,736	-1,791,534
Total Indirect Costs	4,308,897 (A)	470,878 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	9,285,329	
Actual Indirect Costs:		
Admin. Charges	2,262,412	
Carry Forward	172,736	
Total Indirect Costs	2,435,148	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
45.52 X 9,285,329	4,226,682 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,435,148 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-1,791,534	

* 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.