



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0500 - SALIDA R-32

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	7,239,788	0	110,784	1,487	7,127,518	-	7,127,518	-
Support Serv-Students	2100-2199	1,159,829	0	0	0	1,159,829	-	1,159,829	-
Support Serv-Inst Staff	2200-2219, 2221-2299	761,223	0	2,774	0	758,449	-	758,449	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	38,950	0	0	0	38,950	-	38,950	-
Support Serv-General Admin w/o Grants	2300	25,646	0	0	0	-	25,646	25,646	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	359,040	0	0	750	-	358,290	-	358,290
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	641,351	0	0	21,654	619,697	-	619,697	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	284,694	0	0	178	-	284,516	-	284,516
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	3,360	0	0	3,360	0	-	0	-
Oper & Maint of Plant Serv w/o Grants	2600	1,036,334	0	3,489	0	-	1,032,845	1,032,845	-
Student Transportation Services	2700-2799	298,502	0	16,115	0	282,387	-	282,387	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	194,052	0	0	0	-	194,052	-	194,052
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	67,196	0	0	57,887	-	9,309	-	9,309
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	489,845	221,822	8,502	0	259,521	-	259,521	-
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	50,549	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>12,650,358</b>	<b>221,822</b>	<b>141,664</b>	<b>85,317</b>	<b>10,246,350</b>	<b>1,904,657</b>	<b>11,304,841</b>	<b>846,166</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.26 %	10.50 %
Direct Costs (34 CFR 75.567)	107,917 (B)	11,304,841 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	417,685	846,166
Carry Forward	42,056	406,635
Total Indirect Costs	459,741 (A)	1,252,801 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	11,304,841	
Actual Indirect Costs:		
Admin. Charges	846,166	
Carry Forward	42,056	
Total Indirect Costs	888,222	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.26 X 11,304,841	481,586 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	888,222 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	406,635	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.16 %	16.95 %
Direct Costs (34 CFR 75.567)	9,323,472 (B)	10,246,350 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,885,962	1,904,657
Carry Forward	-6,799	-167,807
Total Indirect Costs	1,879,163 (A)	1,736,850 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	10,246,350	
Actual Indirect Costs:		
Admin. Charges	1,904,657	
Carry Forward	-6,799	
Total Indirect Costs	1,897,858	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.16 X 10,246,350	2,065,664 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,897,858 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-167,807	

\* 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.