



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0510 - KIT CARSON R-1

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	1,224,820	0	13,245	34,700	1,176,875	-	1,176,875	-	
Support Serv-Students	2100-2199	9,778	0	0	0	9,778	-	9,778	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	53,768	0	0	0	53,768	-	53,768	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	10,344	0	0	0	-	10,344	10,344	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	173,765	0	0	0	-	173,765	-	173,765	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	37,293	0	0	0	37,293	-	37,293	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-	
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	288,585	0	3,548	0	-	285,037	285,037	-	
Student Transportation Services	2700-2799	173,409	0	5,600	0	167,809	-	167,809	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	10,119	0	0	0	-	10,119	-	10,119	
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	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	106,284	42,342	0	0	63,942	-	63,942	-	
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	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>2,088,166</b>	<b>42,342</b>	<b>22,393</b>	<b>34,700</b>	<b>1,509,464</b>	<b>479,266</b>	<b>1,804,846</b>	<b>183,884</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)	0.45 %	10.50 %
Direct Costs (34 CFR 75.567)	20,535 (B)	1,804,846 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,656	183,884
Carry Forward	663	176,426
Total Indirect Costs	9,319 (A)	360,310 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	1,804,846	
Actual Indirect Costs:		
Admin. Charges	183,884	
Carry Forward	663	
Total Indirect Costs	184,547	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.45 X 1,804,846	8,122 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	184,547 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	176,426	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	35.94 %	27.61 %
Direct Costs (34 CFR 75.567)	1,517,536 (B)	1,509,464 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	544,616	479,266
Carry Forward	767	-62,469
Total Indirect Costs	545,383 (A)	416,797 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	1,509,464	
Actual Indirect Costs:		
Admin. Charges	479,266	
Carry Forward	767	
Total Indirect Costs	480,033	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
35.94 X 1,509,464	542,502 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	480,033 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-62,469	

\* 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.