



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870 - DELTA COUNTY 50(J)

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	26,081,596	0	148,648	371,932	25,561,015	-	25,561,015	-
Support Serv-Students	2100-2199	1,491,948	0	30,422	0	1,461,525	-	1,461,525	-
Support Serv-Inst Staff	2200-2219, 2221-2299	2,259,866	0	669,558	21,082	1,569,225	-	1,569,225	-
Educational Library Services	2220	227,214	0	0	0	227,214	-	227,214	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	6,214	0	0	0	-	6,214	6,214	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	699,821	0	0	0	-	699,821	-	699,821
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	2,530,997	0	0	0	2,530,997	-	2,530,997	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	1,092,931	0	17,284	106,051	-	969,596	-	969,596
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	4,038,004	0	77,272	89,113	-	3,871,619	3,871,619	-
Student Transportation Services	2700-2799	1,459,225	0	5,237	0	1,453,988	-	1,453,988	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	745,604	0	80,871	0	-	664,734	-	664,734
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	5,176	0	0	0	-	5,176	-	5,176
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	5,855	0	5,855	0	0	-	0	-
Food Services Operations	3100	1,681,002	665,317	0	0	1,015,684	-	1,015,684	-
Enterprise Operations	3200	15,182	0	0	0	15,182	-	15,182	-
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	1,264,620	0	14,335	0	1,250,284	-	1,250,284	-
Facil Acquisition & Construction Svcs	4000	235,158	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		43,840,411	665,317	1,049,483	588,178	35,085,114	6,217,160	38,962,948	2,339,327



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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)	5.03 %	7.99 %
Direct Costs (34 CFR 75.567)	395,269 (B)	38,962,948 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,594,497	2,339,327
Carry Forward	392,538	772,028
Total Indirect Costs	1,987,035 (A)	3,111,355 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	38,962,948	
Actual Indirect Costs:		
Admin. Charges	2,339,327	
Carry Forward	392,538	
Total Indirect Costs	2,731,865	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.03 X 38,962,948	1,959,836 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,731,865 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	772,028	

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)	17.49 %	18.53 %
Direct Costs (34 CFR 75.567)	35,173,980 (B)	35,085,114 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,947,367	6,217,160
Carry Forward	203,342	284,116
Total Indirect Costs	6,150,709 (A)	6,501,276 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	35,085,114	
Actual Indirect Costs:		
Admin. Charges	6,217,160	
Carry Forward	203,342	
Total Indirect Costs	6,420,502	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.49 X 35,085,114	6,136,386 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	6,420,502 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	284,116	

* 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.