



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1340 - WEST GRAND 1-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	2,956,930	0	34,715	44,721	2,877,494	-	2,877,494	-	
Support Serv-Students	2100-2199	133,486	0	0	0	133,486	-	133,486	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	21,148	0	0	0	21,148	-	21,148	-	
Educational Library Services	2220	35,785	0	725	0	35,060	-	35,060	-	
Support Serv-General Admin w/ Grants	2300	17,000	0	0	0	17,000	-	17,000	-	
Support Serv-General Admin w/o Grants	2300	38,825	0	0	0	-	38,825	38,825	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	189,006	0	0	0	-	189,006	-	189,006	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	334,311	0	1,710	0	332,601	-	332,601	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	87,098	0	115	0	-	86,984	-	86,984	
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	672,850	0	147	0	-	672,702	672,702	-	
Student Transportation Services	2700-2799	184,563	0	0	0	184,563	-	184,563	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	102,694	0	12,000	0	-	90,694	-	90,694	
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	211,148	126,743	0	0	84,405	-	84,405	-	
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>4,984,843</b>	<b>126,743</b>	<b>49,412</b>	<b>44,721</b>	<b>3,685,756</b>	<b>1,078,211</b>	<b>4,397,283</b>	<b>366,684</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)	3.59 %	10.50 %
Direct Costs (34 CFR 75.567)	45,071 (B)	4,397,283 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	174,768	366,684
Carry Forward	-12,919	195,902
Total Indirect Costs	161,849 (A)	562,586 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,397,283	
Actual Indirect Costs:		
Admin. Charges	366,684	
Carry Forward	-12,919	
Total Indirect Costs	353,765	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.59 X 4,397,283	157,862 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	353,765 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	195,902	

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)	42.86 %	19.91 %
Direct Costs (34 CFR 75.567)	3,387,245 (B)	3,685,756 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,294,609	1,078,211
Carry Forward	157,045	-344,459
Total Indirect Costs	1,451,654 (A)	733,752 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	3,685,756	
Actual Indirect Costs:		
Admin. Charges	1,078,211	
Carry Forward	157,045	
Total Indirect Costs	1,235,256	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
42.86 X 3,685,756	1,579,715 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,235,256 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-344,459	

\* 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.