



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1350 - EAST GRAND 2

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	7,813,833	0	0	2,219	7,811,614	-	7,811,614	-
Support Serv-Students	2100-2199	600,645	0	0	0	600,645	-	600,645	-
Support Serv-Inst Staff	2200-2219, 2221-2299	498,853	0	0	0	498,853	-	498,853	-
Educational Library Services	2220	304,398	0	0	16,269	288,129	-	288,129	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	102,691	0	0	63,764	-	38,927	38,927	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	367,113	0	0	0	-	367,113	-	367,113
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	953,120	0	0	5,928	947,191	-	947,191	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	139,047	0	0	0	-	139,047	-	139,047
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	1,430,940	0	5,902	0	-	1,425,038	1,425,038	-
Student Transportation Services	2700-2799	461,417	0	0	13	461,404	-	461,404	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	168,044	0	0	0	-	168,044	-	168,044
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	296,136	76,998	0	0	219,138	-	219,138	-
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	2,545	0	0	0	2,545	-	2,545	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>13,138,782</b>	<b>76,998</b>	<b>5,902</b>	<b>88,194</b>	<b>10,829,519</b>	<b>2,138,170</b>	<b>12,293,484</b>	<b>674,204</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)	1.08 %	8.95 %
Direct Costs (34 CFR 75.567)	121,801 (B)	12,293,484 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	247,369	674,204
Carry Forward	-115,575	425,859
Total Indirect Costs	131,794 (A)	1,100,064 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	12,293,484	
Actual Indirect Costs:		
Admin. Charges	674,204	
Carry Forward	-115,575	
Total Indirect Costs	558,629	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.08 X 12,293,484	132,770 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	558,629 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	425,859	

## 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)	20.25 %	19.18 %
Direct Costs (34 CFR 75.567)	10,329,194 (B)	10,829,519 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,098,297	2,138,170
Carry Forward	-6,789	-61,597
Total Indirect Costs	2,091,508 (A)	2,076,573 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	10,829,519	
Actual Indirect Costs:		
Admin. Charges	2,138,170	
Carry Forward	-6,789	
Total Indirect Costs	2,131,381	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.25 X        10,829,519	2,192,978 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,131,381 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-61,597	

\* 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.