



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2190 - WEST END RE-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            | 2,098,065   | 0                               | 47,186    | 86,453      | 1,964,426                  | -             | 1,964,426               | -             |
| Support Serv-Students                                    | 2100-2199            | 225,217     | 0                               | 0         | 94,439      | 130,779                    | -             | 130,779                 | -             |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 201,656     | 0                               | 0         | 337         | 201,320                    | -             | 201,320                 | -             |
| Educational Library Services                             | 2220                 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Support Serv-General Admin w/ Grants                     | 2300                 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Support Serv-General Admin w/o Grants                    | 2300                 | 30,772      | 0                               | 0         | 30,772      | -                          | 0             | 0                       | -             |
| Support Services - Gen Admin ICR Roll-Up w/Grants        | 2303                 | 0           | 0                               | 0         | 0           | 0                          | -             | 0                       | -             |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 173,040     | 0                               | 0         | 1,437       | -                          | 171,603       | -                       | 171,603       |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Support Serv-School Admin                                | 2400-2499            | 230,507     | 0                               | 2,087     | 119         | 228,301                    | -             | 228,301                 | -             |
| Support Serv-Business w/ Grants                          | 2500                 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Support Serv-Business w/o Grants                         | 2500                 | 111,419     | 0                               | 0         | 0           | -                          | 111,419       | -                       | 111,419       |
| 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                 | 475,781     | 0                               | 15,916    | 5,000       | -                          | 454,865       | 454,865                 | -             |
| Student Transportation Services                          | 2700-2799            | 250,094     | 0                               | 4,000     | 14,254      | 231,840                    | -             | 231,840                 | -             |
| Sup Serv Cent w/ Grant                                   | 2800-2809, 2815-2899 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Sup Serv Cent w/o Grant                                  | 2800-2809, 2815-2899 | 88,330      | 0                               | 0         | 0           | -                          | 88,330        | -                       | 88,330        |
| 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                 | 15,877      | 0                               | 0         | 0           | -                          | 15,877        | -                       | 15,877        |
| Volunteer Services                                       | 2910                 | -           | -                               | -         | -           | -                          | -             | -                       | -             |
| Non-Instructional Services                               | 3000-3099            | 88,159      | 0                               | 0         | 88,159      | 0                          | -             | 0                       | -             |
| Food Services Operations                                 | 3100                 | 169,581     | 46,777                          | 0         | 35,841      | 86,963                     | -             | 86,963                  | -             |
| 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<br>A   | Food<br>B                       | Capital<br>C  | Other Exp<br>D | Direct<br>Cost             | Indirect<br>Cost | Direct<br>Cost          | Indirect<br>Cost |
| Enterprise Non-Instructional          | 3220         | -                | -                               | -             | -              | -                          | -                | -                       | -                |
| Community Services                    | 3300         | -                | -                               | -             | -              | -                          | -                | -                       | -                |
| Education for Adults                  | 3400         | -                | -                               | -             | -              | -                          | -                | -                       | -                |
| Facil Acquisition & Construction Svcs | 4000         | 219,631          | -                               | -             | -              | -                          | -                | -                       | -                |
| Other Uses                            | 5000         | -                | -                               | -             | -              | -                          | -                | -                       | -                |
| Debt Service                          | 5100         | -                | -                               | -             | -              | -                          | -                | -                       | -                |
| <b>Total All Programs</b>             |              | <b>4,378,129</b> | <b>46,777</b>                   | <b>69,189</b> | <b>356,810</b> | <b>2,843,628</b>           | <b>842,094</b>   | <b>3,298,493</b>        | <b>387,229</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><br>(From 2 years prior)                |              |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 5.66 %       | 10.50 %       |
| Direct Costs (34 CFR 75.567)   | 33,305 (B)   | 3,298,493 (B) |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 202,795      | 387,229       |
| Carry Forward  | -14,281      | 186,253       |
| Total Indirect Costs   | 188,514 (A)  | 573,482 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2014-2015)                  |              |               |
| Actual Direct Costs  | 3,298,493    |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 387,229      |               |
| Carry Forward  | -14,281      |               |
| Total Indirect Costs   | 372,948      |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 5.66 X 3,298,493   | 186,695 (E)  |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 372,948 (F)  |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | 186,253      |               |

NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2014-2015  | FY 2016-2017  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 30.95 %       | 27.41 %       |
| Direct Costs (34 CFR 75.567)   | 2,679,376 (B) | 2,843,628 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 853,942       | 842,094       |
| Carry Forward  | -24,702       | -62,711       |
| Total Indirect Costs   | 829,240 (A)   | 779,383 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2014-2015)                         |               |               |
| Actual Direct Costs  | 2,843,628     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 842,094       |               |
| Carry Forward  | -24,702       |               |
| Total Indirect Costs   | 817,392       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 30.95 X 2,843,628  | 880,103 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 817,392 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | -62,711       |               |

\* 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.