



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2505 - WELDON VALLEY RE-20(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            | 1,479,841   | 0      | 19,328                          | 47,505      | 1,413,008   | -                          | 1,413,008   | -                       |  |
| Support Serv-Students                                    | 2100-2199            | 68,801      | 0      | 0                               | 0           | 68,801      | -                          | 68,801      | -                       |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Educational Library Services                             | 2220                 | 32,707      | 0      | 241                             | 6,882       | 25,584      | -                          | 25,584      | -                       |  |
| Support Serv-General Admin w/ Grants                     | 2300                 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Support Serv-General Admin w/o Grants                    | 2300                 | 7,987       | 0      | 0                               | 0           | -           | 7,987                      | 7,987       | -                       |  |
| Support Services - Gen Admin ICR Roll-Up w/Grants        | 2303                 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Support Services - Gen Admin ICR Roll-Up w/o Grants      | 2303                 | 107,105     | 0      | 147                             | 1,359       | -           | 105,599                    | -           | 105,599                 |  |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Support Serv-School Admin                                | 2400-2499            | 149,541     | 0      | 0                               | 355         | 149,187     | -                          | 149,187     | -                       |  |
| Support Serv-Business w/ Grants                          | 2500                 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Support Serv-Business w/o Grants                         | 2500                 | 54,865      | 0      | 0                               | 0           | -           | 54,865                     | -           | 54,865                  |  |
| 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                 | 323,810     | 0      | 6,823                           | 11,531      | -           | 305,456                    | 305,456     | -                       |  |
| Student Transportation Services                          | 2700-2799            | 117,073     | 0      | 0                               | 0           | 117,073     | -                          | 117,073     | -                       |  |
| Sup Serv Cent w/ Grant                                   | 2800-2809, 2815-2899 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Sup Serv Cent w/o Grant                                  | 2800-2809, 2815-2899 | 3,758       | 0      | 0                               | 0           | -           | 3,758                      | -           | 3,758                   |  |
| 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                 | 6,261       | 0      | 0                               | 0           | -           | 6,261                      | -           | 6,261                   |  |
| Volunteer Services                                       | 2910                 | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Non-Instructional Services                               | 3000-3099            | -           | -      | -                               | -           | -           | -                          | -           | -                       |  |
| Food Services Operations                                 | 3100                 | 115,683     | 46,643 | 0                               | 0           | 69,040      | -                          | 69,040      | -                       |  |
| 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         | 39,007           | 0             | 0                               | 0              | 39,007                     | -                | 39,007                  | -                |
| Education for Adults                  | 3400         | -                | -             | -                               | -              | -                          | -                | -                       | -                |
| Facil Acquisition & Construction Svcs | 4000         | -                | -             | -                               | -              | -                          | -                | -                       | -                |
| Other Uses                            | 5000         | -                | -             | -                               | -              | -                          | -                | -                       | -                |
| Debt Service                          | 5100         | 2,162            | -             | -                               | -              | -                          | -                | -                       | -                |
| <b>Total All Programs</b>             |              | <b>2,508,602</b> | <b>46,643</b> | <b>26,540</b>                   | <b>67,631</b>  | <b>1,881,699</b>           | <b>483,927</b>   | <b>2,195,142</b>        | <b>170,484</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)                 | 3.01 %       | 10.50 %       |
| Direct Costs (34 CFR 75.567)   | 23,070 (B)   | 2,195,142 (B) |
| Indirect Costs:  |              |               |
| Admin. Charges (34 CFR 75.565)   | 67,060       | 170,484       |
| Carry Forward  | 2,274        | 106,684       |
| Total Indirect Costs   | 69,334 (A)   | 277,168 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2014-2015)                  |              |               |
| Actual Direct Costs  | 2,195,142    |               |
| Actual Indirect Costs:   |              |               |
| Admin. Charges   | 170,484      |               |
| Carry Forward  | 2,274        |               |
| Total Indirect Costs   | 172,758      |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |              |               |
| Actual Direct Costs  |              |               |
| Fixed Rate % X Actual Direct Costs                                     |              |               |
| 3.01 X 2,195,142   | 66,074 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 172,758 (F)  |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | 106,684      |               |

## 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)                 | 23.94 %       | 27.39 %       |
| Direct Costs (34 CFR 75.567)   | 1,913,981 (B) | 1,881,699 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 460,125       | 483,927       |
| Carry Forward  | -1,943        | 31,505        |
| Total Indirect Costs   | 458,182 (A)   | 515,431 (A)   |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2014-2015)                         |               |               |
| Actual Direct Costs  | 1,881,699     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 483,927       |               |
| Carry Forward  | -1,943        |               |
| Total Indirect Costs   | 481,984       |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 23.94 X 1,881,699  | 450,479 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2014-2015) | 481,984 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2014-2015)          | 31,505        |               |

\* 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.