



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2520 - EAST OTERO R-1

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	6,888,859	0	5,275	117,649	6,765,936	-	6,765,936	-	
Support Serv-Students	2100-2199	602,922	0	0	195,981	406,941	-	406,941	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	363,340	0	1,120	0	362,220	-	362,220	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	22,986	0	0	3	-	22,982	22,982	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	352,673	0	0	1,209	-	351,464	-	351,464	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	621,661	0	0	0	621,661	-	621,661	-	
Support Serv-Business w/ Grants	2500	13,561	0	0	0	13,561	-	13,561	-	
Support Serv-Business w/o Grants	2500	140,649	0	0	0	-	140,649	-	140,649	
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	1,455,961	0	4,000	0	-	1,451,961	1,451,961	-	
Student Transportation Services	2700-2799	290,222	0	1,481	0	288,741	-	288,741	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	25,113	0	0	0	25,113	-	25,113	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	459,176	0	0	0	-	459,176	-	459,176	
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	990,243	44,157	0	0	946,086	-	946,086	-	
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	163,398	0	310	0	163,088	-	163,088	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>12,390,764</b>	<b>44,157</b>	<b>12,186</b>	<b>314,842</b>	<b>9,593,348</b>	<b>2,426,232</b>	<b>11,068,290</b>	<b>951,289</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)	5.41 %	10.50 %
Direct Costs (34 CFR 75.567)	116,431 (B)	11,068,290 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	547,557	951,289
Carry Forward	82,234	434,728
Total Indirect Costs	629,791 (A)	1,386,017 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	11,068,290	
Actual Indirect Costs:		
Admin. Charges	951,289	
Carry Forward	82,234	
Total Indirect Costs	1,033,523	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.41 X           11,068,290	598,795 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,033,523 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	434,728	

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)	24.80 %	26.83 %
Direct Costs (34 CFR 75.567)	9,848,964 (B)	9,593,348 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,341,715	2,426,232
Carry Forward	101,041	148,122
Total Indirect Costs	2,442,756 (A)	2,574,354 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	9,593,348	
Actual Indirect Costs:		
Admin. Charges	2,426,232	
Carry Forward	101,041	
Total Indirect Costs	2,527,273	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.8 X 9,593,348	2,379,150 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,527,273 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	148,122	

\* 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.