



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2560 - CHERAW 31

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 | 1,382,836 | 0 | 23,726 | 83,531 | 1,275,579 | - | 1,275,579 | - | |
| Support Serv-Students | 2100-2199 | 63,264 | 0 | 0 | 500 | 62,764 | - | 62,764 | - | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 28,910 | 0 | 2,000 | 0 | 26,910 | - | 26,910 | - | |
| Educational Library Services | 2220 | - | - | - | - | - | - | - | - | |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - | |
| Support Serv-General Admin w/o Grants | 2300 | 24,800 | 0 | 0 | 0 | - | 24,800 | 24,800 | - | |
| Support Services - Gen Admin ICR Roll-Up w/Grants | 2303 | 1,316 | 0 | 0 | 1,316 | 0 | - | 0 | - | |
| Support Services - Gen Admin ICR Roll-Up w/o Grants | 2303 | 213,487 | 0 | 395 | 69,067 | - | 144,025 | - | 144,025 | |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304 | - | - | - | - | - | - | - | - | |
| Support Serv-School Admin | 2400-2499 | 131,730 | 0 | 0 | 0 | 131,730 | - | 131,730 | - | |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - | |
| Support Serv-Business w/o Grants | 2500 | 40,624 | 0 | 0 | 0 | - | 40,624 | - | 40,624 | |
| 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 | 322,162 | 0 | 1,368 | 0 | - | 320,794 | 320,794 | - | |
| Student Transportation Services | 2700-2799 | 88,974 | 0 | 3,719 | 0 | 85,255 | - | 85,255 | - | |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - | |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 17,013 | 0 | 0 | 0 | - | 17,013 | - | 17,013 | |
| 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 | 90,917 | 50,027 | 69 | 0 | 40,821 | - | 40,821 | - | |
| 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 | 63,164 | 0 | 2,734 | 0 | 60,431 | - | 60,431 | - |
| Education for Adults | 3400 | - | - | - | - | - | - | - | - |
| Facil Acquisition & Construction Svcs | 4000 | 21,482 | - | - | - | - | - | - | - |
| Other Uses | 5000 | - | - | - | - | - | - | - | - |
| Debt Service | 5100 | 33,535 | - | - | - | - | - | - | - |
| Total All Programs | | 2,524,214 | 50,027 | 34,011 | 154,414 | 1,683,490 | 547,255 | 2,029,083 | 201,662 |



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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) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 2.43 % | 10.50 % |
| Direct Costs (34 CFR 75.567) | 21,609 (B) | 2,029,083 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 51,909 | 201,662 |
| Carry Forward | 556 | 152,911 |
| Total Indirect Costs | 52,465 (A) | 354,572 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 2,029,083 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 201,662 | |
| Carry Forward | 556 | |
| Total Indirect Costs | 202,218 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 2.43 X 2,029,083 | 49,307 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 202,218 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 152,911 | |

NONRESTRICTED RATE - Not endorsed by CDE

| | FY 2014-2015 | FY 2016-2017 |
|------------------------------------------------------------------------|---------------|---------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B) | 34.97 % | 30.00 % |
| Direct Costs (34 CFR 75.567) | 1,672,408 (B) | 1,683,490 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 540,371 | 547,255 |
| Carry Forward | 44,408 | 2,947 |
| Total Indirect Costs | 584,779 (A) | 550,202 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2014-2015) | | |
| Actual Direct Costs | 1,683,490 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 547,255 | |
| Carry Forward | 44,408 | |
| Total Indirect Costs | 591,663 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 34.97 X 1,683,490 | 588,716 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2014-2015) | 591,663 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2014-2015) | 2,947 | |

* 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.