



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2730 - DEL NORTE C-7

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	2,559,500	0	0	231,112	2,328,388	-	2,328,388	-	
Support Serv-Students	2100-2199	219,212	0	0	0	219,212	-	219,212	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	538,887	0	30,769	0	508,118	-	508,118	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	89,906	0	0	9,089	-	80,818	80,818	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	208,579	0	699	0	-	207,880	-	207,880	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	339,648	0	0	0	339,648	-	339,648	-	
Support Serv-Business w/ Grants	2500	6,333	0	0	6,333	0	-	0	-	
Support Serv-Business w/o Grants	2500	57,919	0	0	0	-	57,919	-	57,919	
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	645,091	0	4,834	0	-	640,257	640,257	-	
Student Transportation Services	2700-2799	180,082	0	5,500	0	174,581	-	174,581	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	48,703	0	0	9,529	-	39,174	-	39,174	
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	119,818	0	0	15,604	104,214	-	104,214	-	
Other Support Services w/o Grants	2900	21,879	0	0	18,750	-	3,129	-	3,129	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	317,814	123,982	0	306	193,525	-	193,525	-	
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	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>5,353,371</b>	<b>123,982</b>	<b>41,803</b>	<b>290,723</b>	<b>3,867,686</b>	<b>1,029,176</b>	<b>4,588,760</b>	<b>308,102</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)	2.36 %	10.50 %
Direct Costs (34 CFR 75.567)	41,297 (B)	4,588,760 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	103,702	308,102
Carry Forward	-6,093	193,714
Total Indirect Costs	97,609 (A)	501,816 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,588,760	
Actual Indirect Costs:		
Admin. Charges	308,102	
Carry Forward	-6,093	
Total Indirect Costs	302,009	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.36 X 4,588,760	108,295 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	302,009 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	193,714	

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)	29.28 %	25.90 %
Direct Costs (34 CFR 75.567)	3,333,279 (B)	3,867,686 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	900,128	1,029,176
Carry Forward	75,789	-27,493
Total Indirect Costs	975,917 (A)	1,001,683 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	3,867,686	
Actual Indirect Costs:		
Admin. Charges	1,029,176	
Carry Forward	75,789	
Total Indirect Costs	1,104,965	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.28 X      3,867,686	1,132,458 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,104,965 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-27,493	

\* 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.