



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3200 - YUMA 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	5,082,192	22,271	42,978	391,597	4,625,345	-	4,625,345	-	
Support Serv-Students	2100-2199	202,116	0	0	0	202,116	-	202,116	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	93,304	0	0	8,969	84,335	-	84,335	-	
Educational Library Services	2220	60,496	0	0	9,779	50,718	-	50,718	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	1,301	0	0	0	-	1,301	1,301	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	310,733	0	9,649	1,273	-	299,812	-	299,812	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	779,267	0	173	0	779,094	-	779,094	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	127,439	0	0	5,835	-	121,604	-	121,604	
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	1,050,675	0	30,710	830	-	1,019,135	1,019,135	-	
Student Transportation Services	2700-2799	288,521	17,752	82	0	270,686	-	270,686	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	81,009	0	2,285	0	-	78,724	-	78,724	
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-	
Planning/Evaluation	2810-2814	18,197	0	0	0	18,197	-	18,197	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	21,934	0	0	0	-	21,934	-	21,934	
Volunteer Services	2910	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	
Food Services Operations	3100	377,414	165,182	10,589	0	201,643	-	201,643	-	
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	244	0	0	0	244	-	244	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>8,494,841</b>	<b>205,206</b>	<b>96,467</b>	<b>418,281</b>	<b>6,232,379</b>	<b>1,542,509</b>	<b>7,252,815</b>	<b>522,073</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)	2.74 %	10.50 %
Direct Costs (34 CFR 75.567)	71,571 (B)	7,252,815 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	192,981	522,073
Carry Forward	3,388	326,734
Total Indirect Costs	196,369 (A)	848,808 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	7,252,815	
Actual Indirect Costs:		
Admin. Charges	522,073	
Carry Forward	3,388	
Total Indirect Costs	525,461	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.74 X 7,252,815	198,727 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	525,461 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	326,734	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.42 %	26.73 %
Direct Costs (34 CFR 75.567)	5,981,793 (B)	6,232,379 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,368,263	1,542,509
Carry Forward	-146,584	123,273
Total Indirect Costs	1,221,679 (A)	1,665,782 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	6,232,379	
Actual Indirect Costs:		
Admin. Charges	1,542,509	
Carry Forward	-146,584	
Total Indirect Costs	1,395,925	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.42 X 6,232,379	1,272,652 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,395,925 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	123,273	

\* 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.