



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9055 - SAN LUIS VALLEY BOCES

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	1,772,216	0	0	112,124	1,660,092	-	1,660,092	-	-	
Support Serv-Students	2100-2199	1,371,230	0	0	26,565	1,344,664	-	1,344,664	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	862,487	0	0	23,950	838,537	-	838,537	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	-	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-	-	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-	-	
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	76,475	0	0	0	76,475	-	76,475	-	-	
Support Serv-Business w/ Grants	2500	303,779	0	0	188,752	115,027	-	115,027	-	-	
Support Serv-Business w/o Grants	2500	79,260	0	0	-176,556	-	255,816	-	255,816	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-	-	
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	5,959	0	0	0	-	5,959	-	5,959	-	
Oper & Maint of Plant Serv w/ Grants	2600	640	0	0	0	640	-	640	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	74,034	0	0	0	-	74,034	74,034	-	-	
Student Transportation Services	2700-2799	16,880	0	0	0	16,880	-	16,880	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	138,805	0	0	0	138,805	-	138,805	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	108,806	0	0	0	-	108,806	-	108,806	-	
Sup Serv Central: Cabinet Level w/ Grants	2801	37,680	0	0	0	37,680	-	37,680	-	-	
Sup Serv Central: Cabinet Level w/o Grants	2801	42,521	0	0	0	-	42,521	-	42,521	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	158,246	0	0	72,263	85,983	-	85,983	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	-	-	-	-	-	-	-	-	-	
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	254,946	0	0	5,814	249,133	-	249,133	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	3,155	-	-	-	-	-	-	-
<b>Total All Programs</b>		<b>5,307,121</b>	<b>0</b>	<b>0</b>	<b>252,912</b>	<b>4,563,917</b>	<b>487,136</b>	<b>4,637,951</b>	<b>413,102</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)	8.17 %	10.26 %
Direct Costs (34 CFR 75.567)	45,475 (B)	4,637,951 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	343,293	413,102
Carry Forward	28,419	62,601
Total Indirect Costs	371,712 (A)	475,703 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,637,951	
Actual Indirect Costs:		
Admin. Charges	413,102	
Carry Forward	28,419	
Total Indirect Costs	441,521	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.17 X 4,637,951	378,921 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	441,521 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	62,601	

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)	8.79 %	11.99 %
Direct Costs (34 CFR 75.567)	4,471,835 (B)	4,563,917 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	418,920	487,136
Carry Forward	-25,671	60,297
Total Indirect Costs	393,249 (A)	547,433 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	4,563,917	
Actual Indirect Costs:		
Admin. Charges	487,136	
Carry Forward	-25,671	
Total Indirect Costs	461,465	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.79 X 4,563,917	401,168 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	461,465 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	60,297	

\* 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.