



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

District: 0870 - DELTA COUNTY 50(J)

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs	Excluded and/or Unallowed Costs			Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	26,729,005	0	266,250	208,131	26,254,624	0	26,254,624	0
Support Serv-Students	2100-2199	1,440,192	0	6,127	0	1,434,065	0	1,434,065	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,876,861	0	59,522	30,072	1,787,267	0	1,787,267	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	480,146	0	15,500	0	0	464,646	464,646	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	122,167	0	0	0	0	122,167	0	122,167
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,643,486	0	0	0	2,643,486	0	2,643,486	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,065,882	0	27,058	141,718	0	897,106	0	897,106
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	3,451,889	0	1,620	63,954	0	3,386,315	3,386,315	0
Student Transportation Services	2700-2799	1,355,667	0	7,806	0	1,347,861	0	1,347,861	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,554,624	0	208,871	0	0	1,345,753	0	1,345,753
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	44,880	0	0	0	0	44,880	0	44,880
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	80,440	0	0	0	80,440	0	80,440	0
Food Services Operations	3100	1,702,989	708,300	3,807	0	990,882	0	990,882	0
Enterprise Operations	3200	9,639	0	0	0	9,639	0	9,639	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	0	0	0	0	0	0	0	0
Education for Adults	3400	1,223,874	0	2,250	0	1,221,624	0	1,221,624	0
Facil Acquisition & Construction Svcs	4000	592,339	0	396,611	195,728	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>44,374,080</b>	<b>708,300</b>	<b>995,422</b>	<b>639,603</b>	<b>35,769,888</b>	<b>6,260,867</b>	<b>39,620,849</b>	<b>2,409,906</b>



## Colorado Department of Education

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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)  
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)  
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)  
Internal Service Funds (60-69)  
GASB 34: Permanent Fund (79)  
Foundations (85)



## RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

4.37

39,928,244

1,657,882

85,447

1,743,329 (A)

FY 2017-2018

8.01

39,620,849

2,409,906

763,922

3,173,828 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

39,620,849

2,409,906

85,447

2,495,353

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.37 X 39,620,849

1,731,431

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,495,353

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

763,922



## UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

21.83 %

15.13 %

Direct Costs (34 CFR 75.567)

34,709,738 (B)

35,769,888 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

6,876,388

6,260,867

Carry Forward: From FY 2013-2014 Data

700,146

-847,554

Total Indirect Costs

7,576,534 (A)

5,413,313 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

35,769,888

Actual Indirect Costs:

Admin. Charges

6,260,867

Carry Forward: From FY 2013-2014 Data

700,146

Total Indirect Costs

6,961,013

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.83 X 35,769,888

7,808,567 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

6,961,013 (F)

Under or (Over) Recovery (E - F)

-847,554

(For use in FY 2017-2018)

\* 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.