



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110 - FALCON 49

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

(Using FY2015-2016 Audited Data)

Programs	Code	Total 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	83,359,969	0	1,831,001	3,120,234	78,408,734	0	78,408,734	0
Support Serv-Students	2100-2199	7,878,818	0	28,494	793,404	7,056,920	0	7,056,920	0
Support Serv-Inst Staff	2200-2219, 2221-2299	12,986,483	0	1,010	142,097	12,843,376	0	12,843,376	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	127,806	0	0	0	127,806	0	127,806	0
Support Serv-General Admin w/o Grants	2300	1,337,450	0	5,685	16,660	0	1,315,105	1,315,105	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	440,602	0	0	0	0	440,602	0	440,602
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	15,054,295	0	930,586	257,030	13,866,679	0	13,866,679	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	5,848,902	0	156,774	298,667	0	5,393,461	0	5,393,461
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	17,982,823	0	842,736	790,709	0	16,349,378	16,349,378	0
Student Transportation Services	2700-2799	3,677,321	0	407,409	2,309	3,267,603	0	3,267,603	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	10,833	0	0	0	10,833	0	10,833	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,949,198	0	55,486	1,780	0	6,891,932	0	6,891,932
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	0	0	0	0	0	0	0	0
Volunteer Services	2910	1,330	0	0	0	1330	0	1330	0
Non-Instructional Services	3000-3099	1,846	0	0	0	1,846	0	1,846	0
Food Services Operations	3100	3,633,686	1,599,003	4,690	279,652	1,750,341	0	1,750,341	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	154,788	0	154,788	0	0	0	0	0
Community Services	3300	83,891	0	0	0	83,891	0	83,891	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,568,543	0	1,248,834	0	319,709	0	319,709	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	10,046,851	0	287,290	9,533,619	225942	0	225942	0
Total All Programs		171,145,435	1,599,003	5,954,783	15,236,161	117,965,010	30,390,478	135,629,493	12,725,995



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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	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	9.88
Direct Costs (34 CFR 75.567)	120,811,414	135,629,493
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,368,589	12,725,995
Carry Forward: From FY 2013-2014 Data	2,188,262	673,160
Total Indirect Costs	13,556,851 (A)	13,399,155 (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

Actual Direct Costs	135,629,493
Actual Indirect Costs:	
Admin. Charges	12,725,995
Carry Forward: From FY 2013-2014 Data	2,188,262
Total Indirect Costs	14,914,257

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 135,629,493

14,241,097

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

14,914,257

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

673,160



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2015-2016	FY 2017-2018
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	18.85 %	28.43 %
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Direct Costs (34 CFR 75.567)

	107,006,994 (B)	117,965,010 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	25,173,009	30,390,478
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Carry Forward: From FY 2013-2014 Data

	-5,003,822	3,150,252
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Total Indirect Costs

	20,169,187 (A)	33,540,730 (A)
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b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

	117,965,010
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Actual Indirect Costs:

Admin. Charges

	30,390,478
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Carry Forward: From FY 2013-2014 Data

	-5,003,822
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Total Indirect Costs

	25,386,656
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.85 X 117,965,010

	22,236,404 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

	25,386,656 (F)
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Under or (Over) Recovery (E - F)

	3,150,252
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(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.