



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360 - GUNNISON WATERSHED RE1J

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	12,554,014	0	100,767	378,968	12,074,279	0	12,074,279	0
Support Serv-Students	2100-2199	633,735	0	0	0	633,735	0	633,735	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,409,502	0	0	0	1,409,502	0	1,409,502	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	264,446	0	0	0	0	264,446	264,446	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	217,248	0	0	0	0	217,248	0	217,248
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,292,173	0	0	0	1,292,173	0	1,292,173	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	204,401	0	0	3,710	0	200,691	0	200,691
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	91,803	0	0	0	0	91,803	0	91,803
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	1,677,896	0	33,574	0	0	1,644,322	1,644,322	0
Student Transportation Services	2700-2799	855,433	0	205,411	0	650,022	0	650,022	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	680,438	0	252,601	0	0	427,837	0	427,837
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	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	732,091	296,227	0	2,387	433,477	0	433,477	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	0	0	0	0	0	0	0	0
Community Services	3300	1,504	0	0	0	1,504	0	1,504	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	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
Total All Programs		20,614,684	296,227	592,353	385,065	16,494,692	2,846,347	18,403,460	937,579



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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

10.28

15,316,511

1,089,089

484,706

1,573,795 (A)

FY 2017-2018

2.54

18,403,460

937,579

-469,591

467,988 (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

18,403,460

937,579

484,706

1,422,285

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.28 X 18,403,460

1,891,876

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,422,285

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-469,591



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

24.82 %

12.59 %

Direct Costs (34 CFR 75.567)

13,527,010 (B)

16,494,692 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

2,878,590

2,846,347

Carry Forward: From FY 2013-2014 Data

478,157

-769,479

Total Indirect Costs

3,356,747 (A)

2,076,868 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

16,494,692

Actual Indirect Costs:

Admin. Charges

2,846,347

Carry Forward: From FY 2013-2014 Data

478,157

Total Indirect Costs

3,324,504

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.82 X 16,494,692

4,093,983 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

3,324,504 (F)

Under or (Over) Recovery (E - F)

-769,479

(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.