



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055 - DOLORES RE-4A

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	4,075,175	18,431	6,013	212,894	3,837,837	0	3,837,837	0		
Support Serv-Students	2100-2199	216,063	0	0	0	216,063	0	216,063	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	44,849	0	13,951	0	30,898	0	30,898	0		
Educational Library Services	2220	69,182	0	0	0	69,182	0	69,182	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	386,119	0	0	0	0	386,119	386,119	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	21,387	0	0	0	0	21,387	0	21,387		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	410,341	0	0	560	409,781	0	409,781	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	143,152	0	0	0	0	143,152	0	143,152		
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	688,841	0	4,376	0	0	684,465	684,465	0		
Student Transportation Services	2700-2799	262,108	0	0	0	262,108	0	262,108	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	28,983	0	0	0	28,983	0	28,983	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	216,371	0	94,019	0	0	122,352	0	122,352		
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	70,578	0	0	70,578	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	1,200	0	0	0	1,200	0	1,200	0		
Food Services Operations	3100	260,097	119,590	0	0	140,507	0	140,507	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	-82	0	0	0	-82	0	-82	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	36,982	0	0	36,982	0	0	0	0		
Total All Programs		6,931,346	138,021	118,359	321,014	4,996,477	1,357,475	6,067,061	286,891		



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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

6.65

4.15

5,743,000

6,067,061

300,176

286,891

81,667

-34,902

381,843 (A)

251,989 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

6,067,061

Actual Indirect Costs:

Admin. Charges

286,891

Carry Forward: From FY 2013-2014 Data

81,667

Total Indirect Costs

368,558

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.65 X 6,067,061

403,460

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

368,558

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-34,902



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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

27.89 %

4,784,100 (B)

1,259,075

75,407

1,334,482 (A)

FY 2017-2018

27.96 %

4,996,477 (B)

1,357,475

39,365

1,396,840 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

4,996,477

Actual Indirect Costs:

Admin. Charges

1,357,475

Carry Forward: From FY 2013-2014 Data

75,407

Total Indirect Costs

1,432,882

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

27.89 X 4,996,477

1,393,517 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,432,882 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

39,365

* 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.