



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190 - WEST END RE-2

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	2,079,402	0	655	177,710	1,901,037	0	1,901,037	0		
Support Serv-Students	2100-2199	169,476	0	0	27,686	141,790	0	141,790	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	274,798	0	0	275	274,523	0	274,523	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	162,828	0	0	32,783	0	130,045	130,045	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	27,514	0	0	1,710	0	25,804	0	25,804		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	534,321	0	115,069	6,368	412,884	0	412,884	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	125,973	0	0	0	0	125,973	0	125,973		
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	587,708	0	111,995	5,066	0	470,647	470,647	0		
Student Transportation Services	2700-2799	254,645	0	3,130	19,658	231,857	0	231,857	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	14,268	0	0	0	14,268	0	14,268	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	108,737	0	9,670	0	0	99,067	0	99,067		
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	14,074	0	0	0	0	14,074	0	14,074		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	81,844	0	0	81,844	0	0	0	0		
Food Services Operations	3100	191,278	43,711	0	25,915	121,652	0	121,652	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	105,746	0	98,573	7,173	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	62,302	0	0	62,302	0	0	0	0		
<b>Total All Programs</b>		<b>4,794,914</b>	<b>43,711</b>	<b>339,092</b>	<b>448,490</b>	<b>3,098,011</b>	<b>865,610</b>	<b>3,698,703</b>	<b>264,918</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)
  - 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

9

6.31

3,243,514

3,698,703

255,257

264,918

36,592

-31,373

291,849 (A)

233,545 (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

3,698,703

264,918

36,592

301,510

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9 X 3,698,703

332,883

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

301,510

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-31,373



**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	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	24.63 %
Direct Costs (34 CFR 75.567)	2,616,286 (B)	3,098,011 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	882,485	865,610
Carry Forward: From FY 2013-2014 Data	-38,886	-102,679
Total Indirect Costs	843,599 (A)	762,931 (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	3,098,011
Actual Indirect Costs:	
Admin. Charges	865,610
Carry Forward: From FY 2013-2014 Data	-38,886
Total Indirect Costs	826,724

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 3,098,011

929,403 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

826,724 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-102,679

\* 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.