



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520 - EAST OTERO R-1

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	7,260,282	0	16,432	132,542	7,111,308	0	7,111,308	0		
Support Serv-Students	2100-2199	567,921	0	0	212,772	355,149	0	355,149	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	336,253	0	1,392	0	334,861	0	334,861	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	349,274	0	-683	0	0	349,957	349,957	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	40,163	0	0	1,275	0	38,888	0	38,888		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	711,959	0	0	0	711,959	0	711,959	0		
Sup Serv-Business w/ Grants	2500	12,016	0	0	0	12,016	0	12,016	0		
Sup Serv-Business w/o Grants	2500	121,955	0	0	0	0	121,955	0	121,955		
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	1,398,115	0	452	0	0	1,397,663	1,397,663	0		
Student Transportation Services	2700-2799	290,603	0	1,180	0	289,423	0	289,423	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	25,548	0	0	0	25,548	0	25,548	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	505,194	0	1,803	0	0	503,391	0	503,391		
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	1,099,218	53,958	0	0	1,045,260	0	1,045,260	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	169,009	0	0	0	169,009	0	169,009	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		12,887,510	53,958	20,576	346,589	10,054,533	2,411,854	11,802,153	664,234		



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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

2.74

7.21

11,908,197

11,802,153

480,532

664,234

-153,995

186,860

326,537 (A)

851,094 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

11,802,153

Actual Indirect Costs:

Admin. Charges

664,234

Carry Forward: From FY 2013-2014 Data

-153,995

Total Indirect Costs

510,239

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

2.74 X 11,802,153

323,379

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

510,239

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

186,860



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)	20.93 %	25.25 %
Direct Costs (34 CFR 75.567)	10,094,856 (B)	10,054,533 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,293,873	2,411,854
Carry Forward: From FY 2013-2014 Data	-180,524	126,916
Total Indirect Costs	2,113,349 (A)	2,538,770 (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	10,054,533
Actual Indirect Costs:	
Admin. Charges	2,411,854
Carry Forward: From FY 2013-2014 Data	-180,524
Total Indirect Costs	2,231,330

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.93 X 10,054,533

2,104,414 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,231,330 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

126,916

* 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.