



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640 - ASPEN 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	18,755,169	0	0	89,161	18,666,008	0	18,666,008	0		
Support Serv-Students	2100-2199	844,617	0	0	0	844,617	0	844,617	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	734,039	0	0	0	734,039	0	734,039	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	1,060,545	0	6,956	69,343	0	984,246	984,246	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,377,322	0	0	0	1,377,322	0	1,377,322	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	513,255	0	0	30,000	0	483,255	0	483,255		
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	2,443,054	0	10,351	0	0	2,432,703	2,432,703	0		
Student Transportation Services	2700-2799	994,535	0	0	0	994,535	0	994,535	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	1,430,998	0	386,161	0	0	1,044,837	0	1,044,837		
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	656,233	0	0	0	656,233	0	656,233	0		
Enterprise Operations	3200	430,782	0	430,782	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	1,867,816	0	1,867,816	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	2,374	0	0	2,374	0	0	0	0		
<b>Total All Programs</b>		<b>31,110,739</b>	<b>0</b>	<b>2,702,066</b>	<b>190,878</b>	<b>23,272,754</b>	<b>4,945,041</b>	<b>26,689,703</b>	<b>1,528,092</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

7.01

5.26

24,025,271

26,689,703

1,466,300

1,528,092

218,269

-124,587

1,684,569 (A)

1,403,505 (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

26,689,703

1,528,092

218,269

1,746,361

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.01 X 26,689,703

1,870,948

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

1,746,361

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-124,587



**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)	25.62 %	19.02 %
Direct Costs (34 CFR 75.567)	20,690,200 (B)	23,272,754 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,801,371	4,945,041
Carry Forward: From FY 2013-2014 Data	499,686	-517,753
Total Indirect Costs	5,301,057 (A)	4,427,288 (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	23,272,754
Actual Indirect Costs:	
Admin. Charges	4,945,041
Carry Forward: From FY 2013-2014 Data	499,686
Total Indirect Costs	5,444,727

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.62 X 23,272,754

5,962,480 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

5,444,727 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-517,753

\* 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.