



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0260 - VILAS RE-5

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	419,600	0	112	12,283	407,205	0	407,205	0		
Support Serv-Students	2100-2199	6,530	0	0	0	6,530	0	6,530	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,017	0	0	0	1,017	0	1,017	0		
Educational Library Services	2220	18,799	0	5,760	3,500	9,539	0	9,539	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	121,051	0	0	7,112	0	113,939	113,939	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,951	0	0	0	1,951	0	1,951	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,455	0	0	0	0	1,455	0	1,455		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	47,001	0	0	982	46,019	0	46,019	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	41,219	0	0	0	0	41,219	0	41,219		
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	126,186	0	0	300	0	125,886	125,886	0		
Student Transportation Services	2700-2799	59,976	0	0	0	59,976	0	59,976	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	41,597	0	0	18,943	0	22,654	0	22,654		
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	59,160	22,933	2,620	10	33,597	0	33,597	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	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	821	0	0	821	0	0	0	0		
Total All Programs		946,363	22,933	8,492	43,951	565,834	305,153	805,659	65,328		



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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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

FY 2018-2019

10.5

10.50

1,260,816

805,659

95,060

65,328

633,718

614,452

728,778 (A)

679,780 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

805,659

Actual Indirect Costs:

Admin. Charges

65,328

Carry Forward: From FY 2014-2015 Data

633,718

Total Indirect Costs

699,046

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 805,659

84,594

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

699,046

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

614,452



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 2014-2015 Data

Total Indirect Costs

FY 2016-2017

30.00 %

964,845 (B)

391,031

67,673

458,704 (A)

FY 2018-2019

30.00 %

565,834 (B)

305,153

203,076

508,229 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

565,834

Actual Indirect Costs:

Admin. Charges

305,153

Carry Forward: From FY 2014-2015 Data

67,673

Total Indirect Costs

372,826

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 565,834

169,750 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

372,826 (F)

Under or (Over) Recovery (E - F)

203,076

(For use in FY 2018-2019)

* 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.