



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500 - SALIDA R-32

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	7,610,249	0	90,685	0	7,519,564	0	7,519,564	0		
Support Serv-Students	2100-2199	1,368,560	0	0	64,428	1,304,132	0	1,304,132	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	474,499	0	161	856	473,482	0	473,482	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	32,170	0	0	0	32,170	0	32,170	0		
Support Serv-General Admin w/o Grants	2300	17,767	0	0	0	0	17,767	17,767	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	386,198	0	221	524	0	385,453	0	385,453		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	670,544	0	0	15,384	655,160	0	655,160	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	319,262	0	0	0	0	319,262	0	319,262		
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	1,099,951	0	5,447	4,320	0	1,090,184	1,090,184	0		
Student Transportation Services	2700-2799	313,579	0	24,196	0	289,383	0	289,383	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	263,538	0	0	0	0	263,538	0	263,538		
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	104,290	0	0	86,046	0	18,244	0	18,244		
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	471,459	207,290	671	904	262,594	0	262,594	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	59,031	0	0	0	59,031	0	59,031	0		
Other Uses	5000	61,904	0	0	61,904	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>13,253,001</b>	<b>207,290</b>	<b>121,381</b>	<b>234,366</b>	<b>10,595,516</b>	<b>2,094,448</b>	<b>11,703,467</b>	<b>986,497</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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	9.83
Direct Costs (34 CFR 75.567)	11,304,841	11,703,467
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	846,166	986,497
Carry Forward: From FY 2014-2015 Data	406,635	164,268
Total Indirect Costs	1,252,801 (A)	1,150,765 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	11,703,467
Actual Indirect Costs:	
Admin. Charges	986,497
Carry Forward: From FY 2014-2015 Data	406,635
Total Indirect Costs	1,393,132

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 11,703,467

1,228,864

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,393,132

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

164,268



**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	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.95 %	21.00 %
Direct Costs (34 CFR 75.567)	10,246,350 (B)	10,595,516 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,904,657	2,094,448
Carry Forward: From FY 2014-2015 Data	-167,807	130,701
Total Indirect Costs	1,736,850 (A)	2,225,149 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	10,595,516
Actual Indirect Costs:	
Admin. Charges	2,094,448
Carry Forward: From FY 2014-2015 Data	-167,807
Total Indirect Costs	1,926,641

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

16.95 X 10,595,516

1,795,940 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,926,641 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

130,701

\* 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.