



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0770 - CROWLEY COUNTY RE-1-J

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	2,458,150	0	15,000	267,776	2,175,374	0	2,175,374	0		
Support Serv-Students	2100-2199	195,609	0	12,918	0	182,691	0	182,691	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	20,568	0	0	0	20,568	0	20,568	0		
Educational Library Services	2220	39,500	0	200	0	39,300	0	39,300	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	230,068	0	0	5,088	0	224,980	224,980	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	274,050	0	520	225	273,305	0	273,305	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	60,362	0	0	0	0	60,362	0	60,362		
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	490,116	0	0	98	0	490,018	490,018	0		
Student Transportation Services	2700-2799	206,531	0	0	1,479	205,052	0	205,052	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	140,788	0	12,150	0	0	128,638	0	128,638		
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	230,826	152,761	0	3	78,062	0	78,062	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	127,866	0	0	127,866	0	0	0	0		
<b>Total All Programs</b>		<b>4,474,434</b>	<b>152,761</b>	<b>40,788</b>	<b>402,535</b>	<b>2,974,352</b>	<b>903,998</b>	<b>3,689,350</b>	<b>189,000</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)

	FY 2016-2017	FY 2018-2019
--	--------------	--------------

	5.93	4.55
--	------	------

Direct Costs (34 CFR 75.567)

	3,908,268	3,689,350
--	-----------	-----------

Indirect Costs:

Admin. Charges (34 CFR 75.565)

	223,202	189,000
--	---------	---------

Carry Forward: From FY 2014-2015 Data

	8,513	-21,265
--	-------	---------

Total Indirect Costs

	231,715 (A)	167,735 (A)
--	-------------	-------------

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	3,689,350
--	-----------

Actual Indirect Costs:

Admin. Charges

	189,000
--	---------

Carry Forward: From FY 2014-2015 Data

	8,513
--	-------

Total Indirect Costs

	197,513
--	---------

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.93 X 3,689,350

	218,778
--	---------

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	197,513
--	---------

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

	-21,265
--	---------



**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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,955,789 (B)	2,974,352 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,175,681	903,998
Carry Forward: From FY 2014-2015 Data	335,513	347,205
Total Indirect Costs	1,511,194 (A)	1,251,203 (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	2,974,352
Actual Indirect Costs:	
Admin. Charges	903,998
Carry Forward: From FY 2014-2015 Data	335,513
Total Indirect Costs	1,239,511

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 2,974,352

892,306 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,239,511 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

347,205

\* 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.