



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870 - DELTA COUNTY 50(J)

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

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	27,986,182	0	365,864	254,315	27,366,003	0	27,366,003	0
Support Serv-Students	2100-2199	2,048,224	0	906	162	2,047,156	0	2,047,156	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,416,110	0	110,975	32,298	1,272,837	0	1,272,837	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	81,305	0	71,153	0	0	10,152	10,152	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	519,988	0	0	0	0	519,988	0	519,988
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	2,659,304	0	0	0	2,659,304	0	2,659,304	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,111,434	0	15,892	85,197	0	1,010,345	0	1,010,345
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	3,797,356	0	0	80,285	0	3,717,071	3,717,071	0
Student Transportation Services	2700-2799	1,509,063	0	4,161	0	1,504,902	0	1,504,902	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	1,506,088	0	145,761	0	0	1,360,327	0	1,360,327
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	46,227	0	0	0	0	46,227	0	46,227
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	76,814	0	0	0	76,814	0	76,814	0
Food Services Operations	3100	1,634,966	662,421	8,964	0	963,581	0	963,581	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	486,750	0	281,704	205,046	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	253,460	0	0	253,460	0	0	0	0
Total All Programs		45,133,271	662,421	1,005,380	910,763	35,890,597	6,664,110	39,617,820	2,936,887



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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

7.99

38,962,948

2,339,327

772,028

3,111,355 (A)

FY 2018-2019

8.78

39,617,820

2,936,887

543,451

3,480,338 (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

39,617,820

2,936,887

772,028

3,708,915

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.99 X 39,617,820

3,165,464

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

3,708,915

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

543,451



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)	18.53 %	19.40 %
Direct Costs (34 CFR 75.567)	35,085,114 (B)	35,890,597 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,217,160	6,664,110
Carry Forward: From FY 2014-2015 Data	284,116	297,698
Total Indirect Costs	6,501,276 (A)	6,961,808 (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	35,890,597	
Actual Indirect Costs:		
Admin. Charges	6,664,110	
Carry Forward: From FY 2014-2015 Data	284,116	
Total Indirect Costs	6,948,226	

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

18.53 X 35,890,597

6,650,528 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

6,948,226 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

297,698

* 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.