



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2710 - MEEKER RE1

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<br>A | Food<br>B      | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 4,833,143             | 0              | 87,936         | 700,775                      | 4,044,432                       | 0                | 4,044,432                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 90,072                | 0              | 0              | 0                            | 90,072                          | 0                | 90,072                    | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 162,574               | 0              | 0              | 0                            | 162,574                         | 0                | 162,574                   | 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                 | 85,138                | 0              | 0              | 291                          | 0                               | 84,847           | 84,847                    | 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                 | 173,142               | 0              | 0              | 0                            | 0                               | 173,142          | 0                         | 173,142          |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent  | 2304                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 508,259               | 0              | 0              | 384                          | 507,875                         | 0                | 507,875                   | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 114,345               | 0              | 0              | 0                            | 0                               | 114,345          | 0                         | 114,345          |                         |  |
| 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                 | 702,289               | 0              | 0              | 0                            | 0                               | 702,289          | 702,289                   | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 305,375               | 0              | 104,645        | 0                            | 200,730                         | 0                | 200,730                   | 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 | 125,948               | 0              | 0              | 0                            | 0                               | 125,948          | 0                         | 125,948          |                         |  |
| 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                 | 268,405               | 121,526        | 0              | 0                            | 146,879                         | 0                | 146,879                   | 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                 | 13,294                | 0              | 0              | 13,294                       | 0                               | 0                | 0                         | 0                |                         |  |
| <b>Total All Programs</b>                                |                      | <b>7,381,984</b>      | <b>121,526</b> | <b>192,581</b> | <b>714,744</b>               | <b>5,152,562</b>                | <b>1,200,571</b> | <b>5,939,698</b>          | <b>413,435</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

10.5

6.96

5,079,025

5,939,698

382,010

413,435

210,466

233

592,476 (A)

413,668 (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

5,939,698

413,435

210,466

623,901

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 5,939,698

623,668

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

623,901

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

233



**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) | 23.64 %       | 22.73 %       |
| Direct Costs (34 CFR 75.567)                            | 4,407,234 (B) | 5,152,562 (B) |
| Indirect Costs:   |               |               |
| Admin. Charges (34 CFR 75.565)                          | 1,053,802     | 1,200,571     |
| Carry Forward: From FY 2014-2015 Data                   | -11,823       | -29,318       |
| Total Indirect Costs                                    | 1,041,979 (A) | 1,171,253 (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                   | 5,152,562 |
| Actual Indirect Costs:                |           |
| Admin. Charges                        | 1,200,571 |
| Carry Forward: From FY 2014-2015 Data | -11,823   |
| Total Indirect Costs                  | 1,188,748 |

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.64 X 5,152,562

1,218,066 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,188,748 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

-29,318

\* 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.