



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2862 - JULESBURG RE-1

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	3,085,427	0	2,500	281,763	2,801,164	0	2,801,164	0		
Support Serv-Students	2100-2199	325,672	0	0	0	325,672	0	325,672	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	67,652	0	0	0	67,652	0	67,652	0		
Educational Library Services	2220	21,803	0	0	4,534	17,269	0	17,269	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	15,392	0	0	0	0	15,392	15,392	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	130,940	0	0	15,857	0	115,083	0	115,083		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	246,649	0	0	0	246,649	0	246,649	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	43,097	0	0	2,758	0	40,339	0	40,339		
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	410,507	0	21,292	4,051	0	385,164	385,164	0		
Student Transportation Services	2700-2799	196,650	0	132,413	0	64,237	0	64,237	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	54,544	0	0	0	0	54,544	0	54,544		
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	138,004	67,343	0	0	70,661	0	70,661	0		
Enterprise Operations	3200	172,994	0	0	0	172,994	0	172,994	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	0	0	0	0	0	0	0	0		
Total All Programs		4,909,331	67,343	156,205	308,963	3,766,298	610,522	4,166,854	209,966		



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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)

	FY 2016-2017	FY 2018-2019
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	7.06	6.42
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Direct Costs (34 CFR 75.567)

	5,002,160	4,166,854
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	211,469	209,966
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Carry Forward: From FY 2014-2015 Data

	141,868	57,654
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Total Indirect Costs

	353,337 (A)	267,620 (A)
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b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	4,166,854
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Actual Indirect Costs:

Admin. Charges

	209,966
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Carry Forward: From FY 2014-2015 Data

	141,868
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Total Indirect Costs

	351,834
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.06 X 4,166,854

	294,180
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Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	351,834
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Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

	57,654
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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)	14.98 %	23.05 %
Direct Costs (34 CFR 75.567)	4,718,138 (B)	3,766,298 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	495,492	610,522
Carry Forward: From FY 2014-2015 Data	211,274	257,605
Total Indirect Costs	706,766 (A)	868,127 (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	3,766,298
Actual Indirect Costs:	
Admin. Charges	610,522
Carry Forward: From FY 2014-2015 Data	211,274
Total Indirect Costs	821,796

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

14.98 X 3,766,298

564,191 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

821,796 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

257,605

* 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.