



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080 - WELD COUNTY RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

| Program Definition | Program Code | Total Costs | | | | Excluded and/or Unallowed Costs | | Used by NonRestricted Rate | | Used by Restricted Rate | |
|---------------------------------------|----------------------|-------------------|-----------|--------------|----------------|---------------------------------|------------------|----------------------------|------------------|-------------------------|--|
| | | All costs A | Food B | Capital C | Other Exp D | Direct Cost | Indirect Cost | Direct Cost | Indirect Cost | | |
| Instruction | 0010-2099 | 9,760,479 | 0 | 22,200 | 616,460 | 9,121,819 | - | 9,121,819 | - | - | |
| Support Serv-Students | 2100-2199 | 952,038 | 0 | 0 | 0 | 952,038 | - | 952,038 | - | - | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 504,662 | 0 | 0 | 0 | 504,662 | - | 504,662 | - | - | |
| Educational Library Services | 2220 | 193,357 | 0 | 0 | 0 | 193,357 | - | 193,357 | - | - | |
| Support Serv-General Admin w/ Grants | 2300 | 909 | 0 | 0 | 0 | 909 | - | 909 | - | - | |
| Support Serv-General Admin w/o Grants | 2300 | 354,120 | 0 | 0 | 0 | - | 354,120 | 354,120 | - | - | |
| Support Serv-School Admin | 2400-2499 | 861,010 | 0 | 0 | 0 | 861,010 | - | 861,010 | - | - | |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - | - | |
| Support Serv-Business w/o Grants | 2500 | 207,379 | 0 | 1,285 | 0 | - | 206,094 | - | - | 206,094 | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | - | - | - | - | - | - | - | - | - | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 1,620,118 | 0 | 6,181 | 0 | - | 1,613,937 | 1,613,937 | - | - | |
| Student Transportation Services | 2700-2799 | 663,757 | 0 | 6,943 | 0 | 656,814 | - | 656,814 | - | - | |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - | - | |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 610,447 | 0 | 182,678 | 0 | - | 427,769 | - | - | 427,769 | |
| Planning/Evaluation | 2810-2814 | - | - | - | - | - | - | - | - | - | |
| Other Support Services w/ Grants | 2900 | - | - | - | - | - | - | - | - | - | |
| Other Support Services w/o Grants | 2900 | 252,513 | 0 | 0 | 0 | - | 252,513 | - | - | 252,513 | |
| Volunteer Services | 2910 | - | - | - | - | - | - | - | - | - | |
| Non-Instructional Services | 3000-3099 | - | - | - | - | - | - | - | - | - | |
| Food Services Operations | 3100 | 672,084 | 245,124 | 760 | 0 | 426,201 | - | 426,201 | - | - | |
| Enterprise Operations | 3200 | - | - | - | - | - | - | - | - | - | |
| Enterprise Instructional | 3210 | - | - | - | - | - | - | - | - | - | |
| Enterprise Non-Instructional | 3220 | - | - | - | - | - | - | - | - | - | |
| Community Services | 3300 | 15,669 | 0 | 0 | 0 | 15,669 | - | 15,669 | - | - | |
| Education for Adults | 3400 | - | - | - | - | - | - | - | - | - | |
| Facil Acquisition & Construction Svcs | 4000 | 446,263 | - | - | - | - | - | - | - | - | |
| Other Uses | 5000 | - | - | - | - | - | - | - | - | - | |
| Debt Service | 5100 | 159,825 | - | - | - | - | - | - | - | - | |
| Total All Programs | | 17,274,629 | | | | 12,732,479 | 2,854,433 | 14,700,535 | 886,376 | | |



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

| | FY 2012-2013 | FY 2014-2015 |
|--|----------------|----------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B) | 5.46 % | 7.87 % |
| Direct Costs (34 CFR 75.567) | 14,619,010 (B) | 14,700,535 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 612,086 | 886,376 |
| Carry Forward | 186,427 | 270,154 |
| Total Indirect Costs | 798,513 (A) | 1,156,530 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2012-2013) | | |
| Actual Direct Costs | 14,700,535 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 886,376 | |
| Carry Forward | 186,427 | |
| Total Indirect Costs | 1,072,803 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 5.46 X 14,700,535 | 802,649 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2012-2013) | 1,072,803 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2012-2013) | 270,154 | |

NONRESTRICTED RATE - Not endorsed by CDE

| | FY 2012-2013 | FY 2014-2015 |
|--|----------------|----------------|
| a) <u>APPLIED COSTS:</u> (From 2 years prior) | | |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B) | 22.35 % | 24.53 % |
| Direct Costs (34 CFR 75.567) | 12,660,903 (B) | 12,732,479 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 2,570,193 | 2,854,433 |
| Carry Forward | 259,771 | 268,495 |
| Total Indirect Costs | 2,829,964 (A) | 3,122,927 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2012-2013) | | |
| Actual Direct Costs | 12,732,479 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 2,854,433 | |
| Carry Forward | 259,771 | |
| Total Indirect Costs | 3,114,204 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 22.35 X 12,732,479 | 2,845,709 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2012-2013) | 3,114,204 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2012-2013) | 268,495 | |

* 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.