



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110 - JOHNSTOWN-MILLIKEN RE-5J

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	15,811,181	0	21,945	719,796	15,069,440	-	15,069,440	-		
Support Serv-Students	2100-2199	466,206	0	0	0	466,206	-	466,206	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	282,087	0	0	0	282,087	-	282,087	-		
Educational Library Services	2220	13,978	0	0	0	13,978	-	13,978	-		
Support Serv-General Admin w/ Grants	2300	4,857	0	0	0	4,857	-	4,857	-		
Support Serv-General Admin w/o Grants	2300	395,511	0	0	0	-	395,511	395,511	-		
Support Serv-School Admin	2400-2499	1,181,498	0	0	0	1,181,498	-	1,181,498	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	328,012	0	0	0	-	328,012	-	328,012		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	2,295,277	0	0	0	-	2,295,277	2,295,277	-		
Student Transportation Services	2700-2799	876,856	0	0	0	876,856	-	876,856	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	654,464	0	0	0	-	654,464	-	654,464		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	1,201,596	58,126	12,773	0	1,130,697	-	1,130,697	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	445,475	-	-	-	-	-	-	-		
Total All Programs		23,956,998				19,025,618	3,673,264	21,716,406	982,476		



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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)	4.10 %	5.15 %
Direct Costs (34 CFR 75.567)	22,103,579 (B)	21,716,406 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	863,503	982,476
Carry Forward	43,569	135,672
Total Indirect Costs	907,072 (A)	1,118,148 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	21,716,406	
Actual Indirect Costs:		
Admin. Charges	982,476	
Carry Forward	43,569	
Total Indirect Costs	1,026,045	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.1 X 21,716,406	890,373 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,026,045 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	135,672	

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)	17.06 %	17.56 %
Direct Costs (34 CFR 75.567)	18,970,952 (B)	19,025,618 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,996,130	3,673,264
Carry Forward	-760,139	-332,646
Total Indirect Costs	3,235,991 (A)	3,340,618 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	19,025,618	
Actual Indirect Costs:		
Admin. Charges	3,673,264	
Carry Forward	-760,139	
Total Indirect Costs	2,913,125	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.06 X 19,025,618	3,245,770 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	2,913,125 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-332,646	

* 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.