



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140 - WELD COUNTY S/D RE-8

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	12,191,338	0	0	259,486	11,931,852	-	11,931,852	-	-	
Support Serv-Students	2100-2199	829,643	0	0	0	829,643	-	829,643	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,362,819	0	0	88,114	1,274,705	-	1,274,705	-	-	
Educational Library Services	2220	968,430	0	0	0	968,430	-	968,430	-	-	
Support Serv-General Admin w/ Grants	2300	40,451	0	0	32,803	7,648	-	7,648	-	-	
Support Serv-General Admin w/o Grants	2300	436,207	0	0	48,648	-	387,559	387,559	-	-	
Support Serv-School Admin	2400-2499	1,571,117	0	0	0	1,571,117	-	1,571,117	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	300,040	0	0	0	-	300,040	-	300,040	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,391,405	0	30,000	0	-	2,361,405	2,361,405	-	-	
Student Transportation Services	2700-2799	743,713	0	0	0	743,713	-	743,713	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,237,175	0	40,591	630	-	1,195,954	-	1,195,954	-	
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	1,052,464	561,205	7,561	0	483,698	-	483,698	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	13,632	0	0	0	13,632	-	13,632	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	156,724	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		23,295,157				17,824,439	4,244,957	20,573,402	1,495,994		



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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)	5.95 %	8.54 %
Direct Costs (34 CFR 75.567)	21,066,452 (B)	20,573,402 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,266,409	1,495,994
Carry Forward	-11,923	259,954
Total Indirect Costs	1,254,486 (A)	1,755,948 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	20,573,402	
Actual Indirect Costs:		
Admin. Charges	1,495,994	
Carry Forward	-11,923	
Total Indirect Costs	1,484,071	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.95 X 20,573,402	1,224,117 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,484,071 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	259,954	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.84 %	27.25 %
Direct Costs (34 CFR 75.567)	18,567,188 (B)	17,824,439 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,765,672	4,244,957
Carry Forward	-452,721	612,357
Total Indirect Costs	3,312,951 (A)	4,857,314 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	17,824,439	
Actual Indirect Costs:		
Admin. Charges	4,244,957	
Carry Forward	-452,721	
Total Indirect Costs	3,792,236	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.84 X 17,824,439	3,179,880 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	3,792,236 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	612,357	

* 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.