



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080 - LEWIS-PALMER 38

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	33,284,725	0	42	180,494	33,104,189	-	33,104,189	-	-	
Support Serv-Students	2100-2199	2,482,558	0	0	0	2,482,558	-	2,482,558	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,905,468	0	0	0	1,905,468	-	1,905,468	-	-	
Educational Library Services	2220	25,684	0	0	0	25,684	-	25,684	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	854,382	0	9,012	6,311	-	839,059	839,059	-	-	
Support Serv-School Admin	2400-2499	2,837,390	0	0	0	2,837,390	-	2,837,390	-	-	
Support Serv-Business w/ Grants	2500	61,331	0	0	61,331	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	494,146	0	0	-67,642	-	561,788	-	561,788	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	6,807,843	0	33,894	0	-	6,773,950	6,773,950	-	-	
Student Transportation Services	2700-2799	2,024,059	0	0	0	2,024,059	-	2,024,059	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,942,757	0	45,163	0	-	1,897,594	-	1,897,594	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	3,481	0	0	0	-	3,481	-	3,481	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	1,357,369	713,515	15,715	110	628,028	-	628,028	-	-	
Enterprise Operations	3200	291,306	0	291,306	0	0	-	0	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	13,253	0	13,253	0	0	-	0	-	-	
Community Services	3300	46,297	0	0	0	46,297	-	46,297	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	86,388	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	785,541	-	-	-	-	-	-	-	-	
Total All Programs		55,303,978				43,053,674	10,075,871	50,666,682	2,462,862		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.63 %	3.75 %
Direct Costs (34 CFR 75.567)	43,337,255 (B)	50,666,682 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,537,456	2,462,862
Carry Forward	333,690	-562,649
Total Indirect Costs	2,871,146 (A)	1,900,214 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	50,666,682	
Actual Indirect Costs:		
Admin. Charges	2,462,862	
Carry Forward	333,690	
Total Indirect Costs	2,796,552	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.63 X 50,666,682	3,359,201 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	2,796,552 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-562,649	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.67 %	20.13 %
Direct Costs (34 CFR 75.567)	36,320,465 (B)	43,053,674 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,554,246	10,075,871
Carry Forward	860,126	-1,407,492
Total Indirect Costs	10,414,372 (A)	8,668,379 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	43,053,674	
Actual Indirect Costs:		
Admin. Charges	10,075,871	
Carry Forward	860,126	
Total Indirect Costs	10,935,997	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.67 X 43,053,674	12,343,488 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	10,935,997 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-1,407,492	

* 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.