



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 3080 - WELD COUNTY RE-1

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	10,017,805	0	5,217	669,724	9,342,864	-	9,342,864	-		
Support Serv-Students	2100-2199	1,354,684	0	0	0	1,354,684	-	1,354,684	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	617,130	0	0	0	617,130	-	617,130	-		
Educational Library Services	2220	212,634	0	0	0	212,634	-	212,634	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	598,990	0	0	0	-	598,990	598,990	-		
Support Serv-School Admin	2400-2499	946,728	0	0	0	946,728	-	946,728	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	221,606	0	2,955	0	-	218,651	-	218,651		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,683,307	0	113,865	0	-	1,569,442	1,569,442	-		
Student Transportation Services	2700-2799	734,257	0	104,188	0	630,069	-	630,069	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	678,698	0	184,029	0	-	494,669	-	494,669		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	10,156	0	0	0	-	10,156	-	10,156		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	737,851	274,772	1,711	0	461,368	-	461,368	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	9,956	0	0	0	9,956	-	9,956	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	251,792	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	159,922	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>18,235,517</b>				<b>13,575,433</b>	<b>2,891,908</b>	<b>15,743,865</b>	<b>723,476</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.89 %	4.27 %
Direct Costs (34 CFR 75.567)	13,979,879 (B)	15,743,865 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	670,417	723,476
Carry Forward	152,832	-51,006
Total Indirect Costs	823,249 (A)	672,470 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	15,743,865	
Actual Indirect Costs:		
Admin. Charges	723,476	
Carry Forward	152,832	
Total Indirect Costs	876,308	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.89 X 15,743,865	927,314 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	876,308 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-51,006	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	27.46 %	18.86 %
Direct Costs (34 CFR 75.567)	11,889,883 (B)	13,575,433 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,760,413	2,891,908
Carry Forward	504,204	-331,702
Total Indirect Costs	3,264,617 (A)	2,560,205 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	13,575,433	
Actual Indirect Costs:		
Admin. Charges	2,891,908	
Carry Forward	504,204	
Total Indirect Costs	3,396,112	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.46 X 13,575,433	3,727,814 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	3,396,112 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-331,702	

\* 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.