



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3090 - WELD COUNTY SCHOOL DISTRICT RE-3J

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	10,907,577	0	0	384,323	10,523,254	-	10,523,254	-	-	
Support Serv-Students	2100-2199	890,068	0	0	0	890,068	-	890,068	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	746,550	0	0	0	746,550	-	746,550	-	-	
Educational Library Services	2220	143,630	0	0	0	143,630	-	143,630	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	394,443	0	0	0	-	394,443	394,443	-	-	
Support Serv-School Admin	2400-2499	1,459,143	0	0	0	1,459,143	-	1,459,143	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	180,681	0	0	0	-	180,681	-	180,681	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	2,360,444	0	0	0	-	2,360,444	2,360,444	-	-	
Student Transportation Services	2700-2799	963,106	0	0	0	963,106	-	963,106	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	893,282	0	18,750	0	-	874,532	-	874,532	-	
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	4,605	0	0	0	4,605	-	4,605	-	-	
Food Services Operations	3100	1,041,312	534,529	0	668	506,115	-	506,115	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	7,451	0	0	0	7,451	-	7,451	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	40,333	-	-	-	-	-	-	-	-	
Total All Programs		20,032,625				15,243,922	3,810,101	17,998,809	1,055,214		



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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)	6.30 %	5.44 %
Direct Costs (34 CFR 75.567)	17,220,383 (B)	17,998,809 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,083,060	1,055,214
Carry Forward	2,284	-76,427
Total Indirect Costs	1,085,344 (A)	978,786 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	17,998,809	
Actual Indirect Costs:		
Admin. Charges	1,055,214	
Carry Forward	2,284	
Total Indirect Costs	1,057,498	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.3 X 17,998,809	1,133,925 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,057,498 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-76,427	

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)	27.63 %	24.42 %
Direct Costs (34 CFR 75.567)	14,587,906 (B)	15,243,922 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,715,537	3,810,101
Carry Forward	314,787	-87,008
Total Indirect Costs	4,030,324 (A)	3,723,093 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	15,243,922	
Actual Indirect Costs:		
Admin. Charges	3,810,101	
Carry Forward	314,787	
Total Indirect Costs	4,124,888	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.63 X 15,243,922	4,211,896 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	4,124,888 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-87,008	

* 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.