



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110 - JOHNSTOWN-MILLIKEN RE-5J

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 | 16,990,408 | 0 | 0 | 752,138 | 16,238,270 | - | 16,238,270 | - | - | |
| Support Serv-Students | 2100-2199 | 524,652 | 0 | 0 | 0 | 524,652 | - | 524,652 | - | - | |
| Support Serv-Inst Staff | 2200-2219, 2221-2299 | 341,402 | 0 | 0 | 0 | 341,402 | - | 341,402 | - | - | |
| Educational Library Services | 2220 | 17,960 | 0 | 0 | 0 | 17,960 | - | 17,960 | - | - | |
| Support Serv-General Admin w/ Grants | 2300 | - | - | - | - | - | - | - | - | - | |
| Support Serv-General Admin w/o Grants | 2300 | 445,680 | 0 | 0 | 0 | - | 445,680 | 445,680 | - | - | |
| Support Serv-School Admin | 2400-2499 | 1,165,266 | 0 | 0 | 0 | 1,165,266 | - | 1,165,266 | - | - | |
| Support Serv-Business w/ Grants | 2500 | - | - | - | - | - | - | - | - | - | |
| Support Serv-Business w/o Grants | 2500 | 337,284 | 0 | 0 | 0 | - | 337,284 | - | 337,284 | - | |
| Oper & Maint of Plant Serv w/ Grants | 2600 | - | - | - | - | - | - | - | - | - | |
| Oper & Maint of Plant Serv w/o Grants | 2600 | 2,446,316 | 0 | 0 | 0 | - | 2,446,316 | 2,446,316 | - | - | |
| Student Transportation Services | 2700-2799 | 910,167 | 0 | 0 | 0 | 910,167 | - | 910,167 | - | - | |
| Sup Serv Cent w/ Grant | 2800-2809, 2815-2899 | - | - | - | - | - | - | - | - | - | |
| Sup Serv Cent w/o Grant | 2800-2809, 2815-2899 | 794,021 | 0 | 0 | 0 | - | 794,021 | - | 794,021 | - | |
| 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 | 1,305,378 | 87,949 | 16,765 | 0 | 1,200,664 | - | 1,200,664 | - | - | |
| 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 | 624,861 | - | - | - | - | - | - | - | - | |
| Total All Programs | | 25,903,395 | | | | 20,398,382 | 4,023,300 | 23,290,378 | 1,131,304 | | |



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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) | 3.35 % | 5.89 % |
| Direct Costs (34 CFR 75.567) | 21,446,271 (B) | 23,290,378 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 829,194 | 1,131,304 |
| Carry Forward | -110,771 | 240,306 |
| Total Indirect Costs | 718,423 (A) | 1,371,610 (A) |
| b) <u>ACTUAL COSTS:</u> (From FY 2013-2014) | | |
| Actual Direct Costs | 23,290,378 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 1,131,304 | |
| Carry Forward | -110,771 | |
| Total Indirect Costs | 1,020,533 | |
| c) <u>CARRY FORWARD COMPUTATION:</u> | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 3.35 X 23,290,378 | 780,228 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 1,020,533 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | 240,306 | |

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) | 18.63 % | 18.48 % |
| Direct Costs (34 CFR 75.567) | 18,375,363 (B) | 20,398,382 (B) |
| Indirect Costs: | | |
| Admin. Charges (34 CFR 75.565) | 3,900,102 | 4,023,300 |
| Carry Forward | -477,375 | -254,294 |
| Total Indirect Costs | 3,422,727 (A) | 3,769,007 (A) |
| b) ACTUAL COSTS: (From FY 2013-2014) | | |
| Actual Direct Costs | 20,398,382 | |
| Actual Indirect Costs: | | |
| Admin. Charges | 4,023,300 | |
| Carry Forward | -477,375 | |
| Total Indirect Costs | 3,545,925 | |
| c) CARRY FORWARD COMPUTATION: | | |
| Actual Direct Costs | | |
| Fixed Rate % X Actual Direct Costs | | |
| 18.63 X 20,398,382 | 3,800,219 (E) | |
| Should Have Recovered Actual Indirect Costs for (From FY 2013-2014) | 3,545,925 (F) | |
| Under or (Over) Recovery (E - F) (For use in FY 2013-2014) | -254,294 | |

* 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.