



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080 - LEWIS-PALMER 38

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Excluded and/or Unallowed Costs				Used by NonRestricted Rate		Used by Restricted Rate	
		Total Costs	All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost
Instruction	0010-2099	29,196,008	0	32,286	492,281	28,671,441	-	28,671,441	-
Support Serv-Students	2100-2199	2,718,698	0	0	0	2,718,698	-	2,718,698	-
Support Serv-Inst Staff	2200-2219, 2221-2299	2,500,152	0	0	0	2,500,152	-	2,500,152	-
Educational Library Services	2220	26,384	0	0	3,000	23,384	-	23,384	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	246,542	0	0	99,920	-	146,622	146,622	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	548,233	0	0	0	-	548,233	-	548,233
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	2,967,249	0	0	0	2,967,249	-	2,967,249	-
Support Serv-Business w/ Grants	2500	58,037	0	0	58,037	0	-	0	-
Support Serv-Business w/o Grants	2500	663,773	0	0	-164,698	-	828,471	-	828,471
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	5,846,500	0	139,350	0	-	5,707,150	5,707,150	-
Student Transportation Services	2700-2799	2,088,665	0	0	0	2,088,665	-	2,088,665	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	2,204,976	0	52,245	0	-	2,152,731	-	2,152,731
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	5,796	0	0	0	-	5,796	-	5,796
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,632,278	736,340	12,610	0	883,328	-	883,328	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	64,957	0	0	0	64,957	-	64,957	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	344,600	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	20,090,958	-	-	-	-	-	-	-
Total All Programs		71,203,806	736,340	236,492	488,540	39,917,874	9,389,002	45,771,645	3,535,231



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - 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, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- 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 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.89 %	9.72 %
Direct Costs (34 CFR 75.567)	428,345 (B)	45,771,645 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,449,410	3,535,231
Carry Forward	72,642	911,923
Total Indirect Costs	2,522,052 (A)	4,447,154 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	45,771,645	
Actual Indirect Costs:		
Admin. Charges	3,535,231	
Carry Forward	72,642	
Total Indirect Costs	3,607,873	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.89 X 45,771,645	2,695,950 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,607,873 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	911,923	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	18.96 %	24.58 %
Direct Costs (34 CFR 75.567)	36,891,952 (B)	39,917,874 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	8,391,997	9,389,002
Carry Forward	-1,396,152	424,421
Total Indirect Costs	6,995,845 (A)	9,813,424 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	39,917,874	
Actual Indirect Costs:		
Admin. Charges	9,389,002	
Carry Forward	-1,396,152	
Total Indirect Costs	7,992,850	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.96 X 39,917,874	7,568,429 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,992,850 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	424,421	

* 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.