



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3080 - WELD COUNTY RE-1

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

(Using FY 2014-2015 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	10,904,666	0	7,920	782,772	10,113,974	-	10,113,974	-
Support Serv-Students	2100-2199	1,383,297	0	0	-5,079	1,388,375	-	1,388,375	-
Support Serv-Inst Staff	2200-2219, 2221-2299	559,941	0	0	0	559,941	-	559,941	-
Educational Library Services	2220	235,993	0	0	19,709	216,284	-	216,284	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	105,628	0	0	0	-	105,628	105,628	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	506,072	0	0	0	-	506,072	-	506,072
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,014,930	0	0	32,439	982,491	-	982,491	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	232,483	0	189	0	-	232,294	-	232,294
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	2,133,998	0	160,867	0	-	1,973,132	1,973,132	-
Student Transportation Services	2700-2799	1,074,862	0	340,886	0	733,976	-	733,976	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	634,403	0	164,359	21,249	-	448,795	-	448,795
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	15,893	0	0	0	-	15,893	-	15,893
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	841,605	360,563	51,811	369	428,863	-	428,863	-
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	4,486	0	0	0	4,486	-	4,486	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	139,908	-	-	-	-	-	-	-
Other Uses	5000	41,192	-	-	-	-	-	-	-
Debt Service	5100	158,987	-	-	-	-	-	-	-
Total All Programs		19,988,346	360,563	726,032	851,459	14,428,392	3,281,814	16,507,151	1,203,054



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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)	7.87 %	8.34 %
Direct Costs (34 CFR 75.567)	147,005 (B)	16,507,151 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	886,376	1,203,054
Carry Forward	270,154	174,096
Total Indirect Costs	1,156,530 (A)	1,377,150 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	16,507,151	
Actual Indirect Costs:		
Admin. Charges	1,203,054	
Carry Forward	270,154	
Total Indirect Costs	1,473,208	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.87 X 16,507,151	1,299,113 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,473,208 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	174,096	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	24.53 %	22.82 %
Direct Costs (34 CFR 75.567)	12,732,479 (B)	14,428,392 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,854,433	3,281,814
Carry Forward	268,495	11,025
Total Indirect Costs	3,122,928 (A)	3,292,839 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	14,428,392	
Actual Indirect Costs:		
Admin. Charges	3,281,814	
Carry Forward	268,495	
Total Indirect Costs	3,550,309	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.53 X 14,428,392	3,539,284 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	3,550,309 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	11,025	

* 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.