



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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

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	11,151,078	0	0	749,444	10,401,635	-	10,401,635	-
Support Serv-Students	2100-2199	673,013	0	0	75,339	597,674	-	597,674	-
Support Serv-Inst Staff	2200-2219, 2221-2299	703,935	0	0	81,875	622,061	-	622,061	-
Educational Library Services	2220	149,856	0	0	0	149,856	-	149,856	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	133,847	0	0	0	-	133,847	133,847	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	267,565	0	0	0	-	267,565	-	267,565
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,488,932	0	0	44,177	1,444,755	-	1,444,755	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	181,786	0	0	0	-	181,786	-	181,786
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	2,369,706	0	0	0	-	2,369,706	2,369,706	-
Student Transportation Services	2700-2799	977,317	0	0	0	977,317	-	977,317	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,026,542	0	0	0	-	1,026,542	-	1,026,542
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	-	-	-	-	-	-	-	-
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	3,900	0	0	0	3,900	-	3,900	-
Food Services Operations	3100	1,071,042	589,838	0	877	480,327	-	480,327	-
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	5,771	0	0	0	5,771	-	5,771	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	40,333	-	-	-	-	-	-	-
Total All Programs		20,244,624	589,838	0	951,711	14,683,295	3,979,446	17,186,848	1,475,893



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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)	5.69 %	10.50 %
Direct Costs (34 CFR 75.567)	179,034 (B)	17,186,848 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,002,464	1,475,893
Carry Forward	15,416	513,377
Total Indirect Costs	1,017,880 (A)	1,989,269 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	17,186,848	
Actual Indirect Costs:		
Admin. Charges	1,475,893	
Carry Forward	15,416	
Total Indirect Costs	1,491,309	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.69 X 17,186,848	977,932 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,491,309 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	513,377	

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)	27.82 %	28.87 %
Direct Costs (34 CFR 75.567)	15,077,535 (B)	14,683,295 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,828,355	3,979,446
Carry Forward	365,615	260,168
Total Indirect Costs	4,193,970 (A)	4,239,614 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	14,683,295	
Actual Indirect Costs:		
Admin. Charges	3,979,446	
Carry Forward	365,615	
Total Indirect Costs	4,345,061	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.82 X 14,683,295	4,084,893 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	4,345,061 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	260,168	

* 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.