



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3110 - JOHNSTOWN-MILLIKEN RE-5J

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	18,692,049	0	0	902,149	17,789,900	-	17,789,900	-
Support Serv-Students	2100-2199	578,582	0	0	0	578,582	-	578,582	-
Support Serv-Inst Staff	2200-2219, 2221-2299	339,723	0	0	0	339,723	-	339,723	-
Educational Library Services	2220	18,049	0	0	0	18,049	-	18,049	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	446,427	0	0	0	-	446,427	446,427	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	-	-	-	-	-	-	-	-
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,263,867	0	0	0	1,263,867	-	1,263,867	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	390,186	0	0	45,882	-	344,304	-	344,304
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	2,590,901	0	0	0	-	2,590,901	2,590,901	-
Student Transportation Services	2700-2799	988,870	0	0	0	988,870	-	988,870	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	862,798	0	0	20,000	-	842,798	-	842,798
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	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,397,753	607,666	0	0	790,087	-	790,087	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

Program Definition	Total Costs		Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
	Program Code	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	-	-	-	-	-	-	-	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	750,086	-	-	-	-	-	-	-
Total All Programs		28,319,290	607,666	0	968,030	21,769,078	4,224,430	24,806,405	1,187,102



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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

a) **APPLIED COSTS:**

FY 2014-2015

FY 2016-2017

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

5.15 %

4.97 %

Direct Costs (34 CFR 75.567)

217,164 (B)

24,806,405 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

982,476

1,187,102

Carry Forward

135,672

45,244

Total Indirect Costs

1,118,148 (A)

1,232,346 (A)

b) **ACTUAL COSTS:**

(From FY 2014-2015)

Actual Direct Costs

24,806,405

Actual Indirect Costs:

Admin. Charges

1,187,102

Carry Forward

135,672

Total Indirect Costs

1,322,774

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.15 X 24,806,405

1,277,530 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2014-2015)

1,322,774 (F)

Under or (Over) Recovery (E - F)

45,244

(For use in FY 2014-2015)

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)	17.56 %	19.72 %
Direct Costs (34 CFR 75.567)	19,025,618 (B)	21,769,078 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,673,264	4,224,430
Carry Forward	-332,646	69,134
Total Indirect Costs	3,340,618 (A)	4,293,563 (A)
b) <u>ACTUAL COSTS:</u>		
(From FY 2014-2015)		
Actual Direct Costs	21,769,078	
Actual Indirect Costs:		
Admin. Charges	4,224,430	
Carry Forward	-332,646	
Total Indirect Costs	3,891,784	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.56 X 21,769,078	3,822,650 (E)	
Should Have Recovered Actual		
Indirect Costs for (From FY 2014-2015)	3,891,784 (F)	
Under or (Over) Recovery (E - F)	69,134	
(For use in FY 2014-2015)		

* 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.