



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3140 - WELD COUNTY S/D RE-8

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	13,514,591	0	0	1,119,663	12,394,928	-	12,394,928	-
Support Serv-Students	2100-2199	1,098,880	0	0	0	1,098,880	-	1,098,880	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,593,129	0	0	107,183	1,485,946	-	1,485,946	-
Educational Library Services	2220	199,716	0	0	17,338	182,378	-	182,378	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	88,184	0	0	20,254	-	67,930	67,930	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	42,083	0	0	42,083	0	-	0	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	378,571	0	0	0	-	378,571	-	378,571
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	1,743,147	0	0	500	1,742,647	-	1,742,647	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	252,736	0	0	3,616	-	249,120	-	249,120
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	2,681,134	0	0	0	-	2,681,134	2,681,134	-
Student Transportation Services	2700-2799	735,137	0	0	0	735,137	-	735,137	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	1,375,905	0	0	680	-	1,375,225	-	1,375,225
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	1,359,604	747,267	10,430	27,877	574,030	-	574,030	-
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	21,533	0	0	0	21,533	-	21,533	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	881,922	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		25,966,273	747,267	10,430	1,339,195	18,235,480	4,751,980	20,984,544	2,002,916



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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)	8.54 %	10.50 %
Direct Costs (34 CFR 75.567)	205,734 (B)	20,984,544 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,495,994	2,002,916
Carry Forward	259,954	470,790
Total Indirect Costs	1,755,948 (A)	2,473,706 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	20,984,544	
Actual Indirect Costs:		
Admin. Charges	2,002,916	
Carry Forward	259,954	
Total Indirect Costs	2,262,870	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.54 X 20,984,544	1,792,080 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	2,262,870 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	470,790	

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)	27.25 %	28.23 %
Direct Costs (34 CFR 75.567)	17,824,439 (B)	18,235,480 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,244,957	4,751,980
Carry Forward	612,357	395,169
Total Indirect Costs	4,857,314 (A)	5,147,150 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	18,235,480	
Actual Indirect Costs:		
Admin. Charges	4,751,980	
Carry Forward	612,357	
Total Indirect Costs	5,364,337	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.25 X 18,235,480	4,969,168 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	5,364,337 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	395,169	

* 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.