



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0040 - SCHOOL DISTRICT 27J

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	73,167,982	0	339,624	397,655	72,430,702	-	72,430,702	-	-	
Support Serv-Students	2100-2199	6,255,575	0	45,856	0	6,209,720	-	6,209,720	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,070,711	0	0	0	3,070,711	-	3,070,711	-	-	
Educational Library Services	2220	560,802	0	0	0	560,802	-	560,802	-	-	
Support Serv-General Admin w/ Grants	2300	35,084	0	0	0	35,084	-	35,084	-	-	
Support Serv-General Admin w/o Grants	2300	2,277,466	0	0	58,099	-	2,219,366	2,219,366	-	-	
Support Serv-School Admin	2400-2499	9,266,701	0	44,560	21,500	9,200,640	-	9,200,640	-	-	
Support Serv-Business w/ Grants	2500	115,011	0	0	115,011	0	-	0	-	-	
Support Serv-Business w/o Grants	2500	3,105,291	0	675,767	602,928	-	1,826,596	-	1,826,596	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	13,852,860	0	719,952	0	-	13,132,909	13,132,909	-	-	
Student Transportation Services	2700-2799	5,124,021	0	263,878	0	4,860,143	-	4,860,143	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	96,994	0	0	0	96,994	-	96,994	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	5,265,554	0	647,575	10,000	-	4,607,979	-	4,607,979	-	
Planning/Evaluation	2810-2814	228,383	0	0	0	228,383	-	228,383	-	-	
Other Support Services w/ Grants	2900	1,951	0	0	0	1,951	-	1,951	-	-	
Other Support Services w/o Grants	2900	625,087	0	0	0	-	625,087	-	625,087	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	5,007,067	2,370,520	44,371	-76,784	2,668,960	-	2,668,960	-	-	
Enterprise Operations	3200	-25,991	0	0	0	-25,991	-	-25,991	-	-	
Enterprise Instructional	3210	803,612	0	0	25,098	778,515	-	778,515	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	299,099	0	0	0	299,099	-	299,099	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	276,580	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	2,311,640	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>131,721,479</b>				<b>100,415,713</b>	<b>22,411,937</b>	<b>115,767,987</b>	<b>7,059,662</b>		



# Colorado Department of Education

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Colorado School District/BOCES

**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- 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

4. Capital = objects 0700-0734,0736-0799

5. Other Expenses/Uses = objects

0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with  
Program 2220 only

6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Capital Reserve Special Revenue (21)
- 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 2013-2014	FY 2015-2016
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.80 %	6.80 %
Direct Costs (34 CFR 75.567)	102,965,637 (B)	115,767,987 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,498,263	7,059,662
Carry Forward	470,474	815,593
Total Indirect Costs	5,968,737 (A)	7,875,255 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	115,767,987	
Actual Indirect Costs:		
Admin. Charges	7,059,662	
Carry Forward	470,474	
Total Indirect Costs	7,530,136	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.8 X 115,767,987	6,714,543 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	7,530,136 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	815,593	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	28.08 %	19.81 %
Direct Costs (34 CFR 75.567)	87,227,945 (B)	100,415,713 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	21,235,955	22,411,937
Carry Forward	3,260,928	-2,523,867
Total Indirect Costs	24,496,883 (A)	19,888,070 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	100,415,713	
Actual Indirect Costs:		
Admin. Charges	22,411,937	
Carry Forward	3,260,928	
Total Indirect Costs	25,672,865	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.08 X 100,415,713	28,196,732 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	25,672,865 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-2,523,867	

\* 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.