



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - SCHOOL DISTRICT 27J

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	77,165,168	0	399,106	1,499,246	75,266,816	-	75,266,816	-
Support Serv-Students	2100-2199	6,862,153	0	155,647	0	6,706,506	-	6,706,506	-
Support Serv-Inst Staff	2200-2219, 2221-2299	4,019,227	0	50	74,673	3,944,504	-	3,944,504	-
Educational Library Services	2220	506,353	0	0	17,260	489,093	-	489,093	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	983,464	0	0	541,577	-	441,887	441,887	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	38,812	0	0	0	38,812	-	38,812	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,562,085	0	0	5,600	-	1,556,485	-	1,556,485
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	9,735,918	0	3,091	22,243	9,710,584	-	9,710,584	-
Support Serv-Business w/ Grants	2500	100,843	0	0	100,843	0	-	0	-
Support Serv-Business w/o Grants	2500	1,497,762	0	379,908	693,883	-	423,971	-	423,971
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	15,321,094	0	225,285	7,756	-	15,088,053	15,088,053	-
Student Transportation Services	2700-2799	5,884,753	0	900,672	14,026	4,970,055	-	4,970,055	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	60,016	0	0	0	60,016	-	60,016	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	6,353,888	0	1,489,014	0	-	4,864,873	-	4,864,873
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	264,903	0	0	0	264,903	-	264,903	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	507,778	0	0	0	-	507,778	-	507,778
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	5,425,008	2,713,413	4,841	9,329	2,697,426	-	2,697,426	-
Enterprise Operations	3200	-48,720	0	0	0	-48,720	-	-48,720	-
Enterprise Instructional	3210	861,736	0	0	26,128	835,608	-	835,608	-

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	256,005	0	0	0	256,005	-	256,005	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	1,003,600	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	2,677,388	-	-	-	-	-	-	-
Total All Programs		141,039,234	2,713,413	3,557,614	3,012,564	105,191,607	22,883,048	120,721,547	7,353,108



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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)	5.70 %	6.63 %
Direct Costs (34 CFR 75.567)	1,085,159 (B)	120,721,547 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,003,457	7,353,108
Carry Forward	183,380	655,360
Total Indirect Costs	6,186,837 (A)	8,008,467 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	120,721,547	
Actual Indirect Costs:		
Admin. Charges	7,353,108	
Carry Forward	183,380	
Total Indirect Costs	7,536,488	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.7 X 120,721,547	6,881,128 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	7,536,488 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	655,360	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.20 %	21.88 %
Direct Costs (34 CFR 75.567)	94,024,756 (B)	105,191,607 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	20,494,565	22,883,048
Carry Forward	-1,498,879	135,465
Total Indirect Costs	18,995,686 (A)	23,018,513 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	105,191,607	
Actual Indirect Costs:		
Admin. Charges	22,883,048	
Carry Forward	-1,498,879	
Total Indirect Costs	21,384,169	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.2 X 105,191,607	21,248,705 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	21,384,169 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	135,465	

* 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.