



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - SCHOOL DISTRICT 27J

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	78,569,578	0	252,192	1,277,931	77,039,455	0	77,039,455	0
Support Serv-Students	2100-2199	7,616,652	0	1,875	476,546	7,138,231	0	7,138,231	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,273,513	0	0	104,879	4,168,634	0	4,168,634	0
Educational Library Services	2220	559,616	0	0	20,027	539,589	0	539,589	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,424,279	0	0	270,099	0	1,154,180	1,154,180	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	39,329	0	0	0	39,329	0	39,329	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	853,589	0	17,759	0	0	835,830	0	835,830
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,394,634	0	54	305,668	10,088,912	0	10,088,912	0
Sup Serv-Business w/ Grants	2500	119,637	0	0	119,637	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,802,837	0	328,797	516,181	0	1,957,859	0	1,957,859
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	15,157,003	0	197,516	0	0	14,959,487	14,959,487	0
Student Transportation Services	2700-2799	5,266,263	0	58,885	3,520	5,203,858	0	5,203,858	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	63,005	0	0	0	63,005	0	63,005	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	5,966,837	0	377,601	0	0	5,589,236	0	5,589,236
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	151,497	0	0	0	151,497	0	151,497	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	563,931	0	0	296,260	0	267,671	0	267,671
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	5,492,289	2,571,706	0	788	2,919,795	0	2,919,795	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	944,809	0	0	27,462	917,347	0	917,347	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	297,862	0	0	0	297,862	0	297,862	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,096,601	0	0	914,679	181,922	0	181,922	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	4,284,777	0	0	4,244,766	40011	0	40011	0
<b>Total All Programs</b>		<b>145,938,538</b>	<b>2,571,706</b>	<b>1,234,679</b>	<b>8,578,443</b>	<b>108,789,447</b>	<b>24,764,263</b>	<b>124,903,114</b>	<b>8,650,596</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)
  - 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)
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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

6.8

115,767,987

7,059,662

815,593

7,875,255 (A)

FY 2017-2018

7.70

124,903,114

8,650,596

972,777

9,623,373 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

124,903,114

8,650,596

815,593

9,466,189

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.8 X 124,903,114

8,493,412

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

9,466,189

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

972,777



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
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19.81 %

23.40 %

Direct Costs (34 CFR 75.567)

100,415,713 (B)

108,789,447 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

22,411,937

24,764,263

Carry Forward: From FY 2013-2014 Data

-2,523,867

689,207

Total Indirect Costs

19,888,070 (A)

25,453,470 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

108,789,447

Actual Indirect Costs:

Admin. Charges

24,764,263

Carry Forward: From FY 2013-2014 Data

-2,523,867

Total Indirect Costs

22,240,396

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

19.81 X 108,789,447

21,551,189 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

22,240,396 (F)

Under or (Over) Recovery (E - F)

689,207

(For use in FY 2017-2018)

\* 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.