



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080 - LEWIS-PALMER 38

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

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	29,999,318	0	0	458,471	29,540,847	0	29,540,847	0		
Support Serv-Students	2100-2199	2,903,326	0	0	0	2,903,326	0	2,903,326	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	2,555,131	0	0	0	2,555,131	0	2,555,131	0		
Educational Library Services	2220	31,809	0	0	4,500	27,309	0	27,309	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	931,524	0	0	99,081	0	832,443	832,443	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	34,941	0	0	0	0	34,941	0	34,941		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	3,117,212	0	0	0	3,117,212	0	3,117,212	0		
Sup Serv-Business w/ Grants	2500	33,725	0	0	33,725	0	0	0	0		
Sup Serv-Business w/o Grants	2500	716,127	0	0	-39,548	0	755,675	0	755,675		
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	176,145	0	0	0	0	176,145	0	176,145		
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	7,213,257	0	-41,110	0	0	7,254,367	7,254,367	0		
Student Transportation Services	2700-2799	2,083,784	0	0	0	2,083,784	0	2,083,784	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,321,159	0	0	0	0	2,321,159	0	2,321,159		
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	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	4,418	0	0	0	0	4,418	0	4,418		
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	1,442,291	714,437	21,831	1,289	704,734	0	704,734	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	49,466	0	0	0	49,466	0	49,466	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	94,331	0	94,331	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	776,588	0	0	776,588	0	0	0	0		
Total All Programs		54,484,552	714,437	75,052	1,334,106	40,981,809	11,379,148	49,068,619	3,292,338		



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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)
- 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

FY 2017-2018

3.75

8.52

50,666,682

49,068,619

2,462,862

3,292,338

-562,649

889,616

1,900,213 (A)

4,181,954 (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

49,068,619

3,292,338

-562,649

2,729,689

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.75 X 49,068,619

1,840,073

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

2,729,689

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

889,616



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (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	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.13 %	30.00 %
Direct Costs (34 CFR 75.567)	43,053,674 (B)	40,981,809 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	10,075,871	11,379,148
Carry Forward: From FY 2013-2014 Data	-1,407,492	1,722,018
Total Indirect Costs	8,668,379 (A)	13,101,166 (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

Actual Direct Costs	40,981,809
Actual Indirect Costs:	
Admin. Charges	11,379,148
Carry Forward: From FY 2013-2014 Data	-1,407,492
Total Indirect Costs	9,971,656

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.13 X 40,981,809

8,249,638 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

9,971,656 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

1,722,018

* 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.