



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - SCHOOL DISTRICT 27J

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 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	80,864,866	0	480,226	1,589,020	78,795,620	0	78,795,620	0
Support Serv-Students	2100-2199	7,409,072	0	-1,731	77,227	7,333,576	0	7,333,576	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,574,831	0	15,657	85,196	4,473,978	0	4,473,978	0
Educational Library Services	2220	695,795	0	0	13,088	682,707	0	682,707	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	736,923	0	0	307,444	0	429,479	429,479	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	39,674	0	0	0	39,674	0	39,674	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,437,489	0	0	5,400	0	1,432,089	0	1,432,089
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	10,903,743	0	21,811	318,622	10,563,310	0	10,563,310	0
Sup Serv-Business w/ Grants	2500	113,709	0	0	113,709	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,115,612	0	-14,228	120,001	0	2,009,839	0	2,009,839
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	16,249,351	0	293,553	238	0	15,955,560	15,955,560	0
Student Transportation Services	2700-2799	5,503,318	0	0	0	5,503,318	0	5,503,318	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	62,552	0	0	0	62,552	0	62,552	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,558,595	0	229,678	6,390	0	6,322,527	0	6,322,527
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	125,076	0	0	0	125,076	0	125,076	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	2,003,791	0	0	0	0	2,003,791	0	2,003,791
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	5,138,794	2,492,378	0	142	2,646,274	0	2,646,274	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,168,319	0	0	20,898	1,147,421	0	1,147,421	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	392,105	0	0	0	392,105	0	392,105	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,247,909	0	185,480	1,048,366	14,063	0	14063	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	12,680,972	0	530,588	12,147,028	3356	0	3356	0
Total All Programs		160,022,496	2,492,378	1,741,034	15,852,769	111,783,030	28,153,285	128,168,069	11,768,246



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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.63	10.50
Direct Costs (34 CFR 75.567)	120,721,547	128,168,069
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,353,108	11,768,246
Carry Forward: From FY 2014-2015 Data	655,360	3,926,063
Total Indirect Costs	8,008,468 (A)	15,694,309 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	128,168,069
Actual Indirect Costs:	
Admin. Charges	11,768,246
Carry Forward: From FY 2014-2015 Data	655,360
Total Indirect Costs	12,423,606

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.63 X 128,168,069

8,497,543

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

12,423,606

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

3,926,063



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
--	--------------	--------------

21.88 %

28.61 %

Direct Costs (34 CFR 75.567)

105,191,607 (B)

111,783,030 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

22,883,048

28,153,285

Carry Forward: From FY 2014-2015 Data

135,465

3,830,623

Total Indirect Costs

23,018,513 (A)

31,983,908 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

111,783,030

Actual Indirect Costs:

Admin. Charges

28,153,285

Carry Forward: From FY 2014-2015 Data

135,465

Total Indirect Costs

28,288,750

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

21.88 X 111,783,030

24,458,127 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

28,288,750 (F)

Under or (Over) Recovery (E - F)

3,830,623

(For use in FY 2018-2019)

* 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.