Colorado Department of Education
Indirect Cost Report
Colorado School District/BOCES
District: 3110 - JOHNSTOWN-MILLIKEN RE-5J
FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY2016-2017 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	19,647,527	0	17,185	1,039,846	18,590,496	0	18,590,496	0
Support Serv-Students	2100-2199	889,175	0	0	0	889,175	0	889,175	0
Support Serv-Inst Staff	2200-2219, 2221-2299	375,158	0	0	0	375,158	0	375,158	0
Educational Library Services	2220	17,894	0	0	0	17,894	0	17,894	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	479,466	0	0	0	0	479,466	479,466	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,414,762	0	0	0	1,414,762	0	1,414,762	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	418,491	0	0	35,628	0	382,863	0	382,863
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	2,723,987	0	48	0	0	2,723,939	2,723,939	0
Student Transportation Services	2700-2799	1,016,569	0	0	0	1,016,569	0	1,016,569	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	950,681	0	0	20,000	0	930,681	0	930,681
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	0	0	0	0	0	0	0	0
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	1,436,457	601,162	0	0	835,295	0	835,295	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	0	0	0	0	0	0	0	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	113,730	0	0	0	113,730	0	113730	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	375,778	0	0	374,240	1538	0	1538	0
Total All Programs		**29,859,675**	**601,162**	**17,233**	**1,469,714**	**23,254,617**	**4,516,949**	**26,458,022**	**1,313,544**

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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)

		FY 2016-2017	FY 2018-2019
a)	**APPLIED COSTS:**		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.97	5.13
	Direct Costs (34 CFR 75.567)	24,806,405	26,458,022
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	1,187,102	1,313,544
	Carry Forward: From FY 2014-2015 Data	45,244	43,824
	Total Indirect Costs	1,232,346 (A)	1,357,368 (A)
b)	**ACTUAL COSTS:**		
	(From FY 2016-2017)		
	Actual Direct Costs	26,458,022	
	Actual Indirect Costs:		
	Admin. Charges	1,313,544	
	Carry Forward: From FY 2014-2015 Data	45,244	
	Total Indirect Costs	1,358,788	
c)	**CARRY FORWARD COMPUTATION:**		
	Actual Direct Costs		
	Fixed Rate % X Actual Direct Costs		
	4.97 X 26,458,022	1,314,964	
	Should Have Recovered Actual		
	Indirect Costs for (From FY 2016-2017)	1,358,788	
	Under or (Over) Recovery (E - F)	43,824	
	(For use in FY 2018-2019)		

	FY 2016-2017	FY 2018-2019
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.72 %	19.43 %
Direct Costs (34 CFR 75.567)	21,769,078 (B)	23,254,617 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,224,430	4,516,949
Carry Forward: From FY 2014-2015 Data	69,134	273
Total Indirect Costs	4,293,564 (A)	4,517,222 (A)

b) ACTUAL COSTS:
(From FY 2016-2017)

Actual Direct Costs	23,254,617	
Actual Indirect Costs:		
Admin. Charges	4,516,949	
Carry Forward: From FY 2014-2015 Data	69,134	
Total Indirect Costs	4,586,083	

c) CARRY FORWARD COMPUTATION:

Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.72 X 23,254,617	4,585,810 (E)	
Should Have Recovered Actual		
Indirect Costs for (From FY 2016-2017)	4,586,083 (F)	
Under or (Over) Recovery (E - F)	273	
(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.