



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - SCHOOL DISTRICT 27J

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	85,258,069	0	69,168	2,814,568	82,374,333	0	82,374,333	0
Support Serv-Students	2100-2199	7,639,051	0	895	158	7,637,998	0	7,637,998	0
Support Serv-Inst Staff	2200-2219, 2221-2299	4,545,887	0	0	101,459	4,444,428	0	4,444,428	0
Educational Library Services	2220	667,889	0	0	14,582	653,307	0	653,307	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	847,863	0	0	341,472	0	506,391	506,391	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	19,709	0	0	0	19,709	0	19,709	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,481,183	0	0	10,038	0	1,471,145	0	1,471,145
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	11,637,258	0	35,412	304,541	11,297,305	0	11,297,305	0
Sup Serv-Business w/ Grants	2500	127,461	0	0	127,461	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,934,004	0	-5,940	731,516	0	3,208,428	0	3,208,428
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	89	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	15,521,151	0	160,421	6,553	0	15,354,177	15,354,177	0
Student Transportation Services	2700-2799	6,151,377	0	38,775	0	6,112,602	0	6,112,602	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	60,454	0	0	0	60,454	0	60,454	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	6,320,772	0	29,954	5,000	0	6,285,818	0	6,285,818
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	142	0
Planning/Evaluation	2810-2814	101,568	0	0	0	101,568	0	101,568	0
Other Sup Services w Grants	2900	26,101	0	0	0	26,101	0	26,101	0
Other Sup Services w/o Grants	2900	916,040	0	0	0	0	916,040	0	916,040
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	5,587,263	2,503,123	114,445	-286	2,969,981	0	2,969,981	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,338,284	0	0	36,318	1,301,966	0	1,301,966	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	400,868	0	0	0	400,868	0	400,868	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,225,501	0	1,196,542	0	28,959	0	28,959	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,043,434	0	5,790	2,035,643	2001	0	2001	0
<b>Total All Programs</b>		<b>155,851,187</b>	<b>2,503,123</b>	<b>1,645,462</b>	<b>6,529,023</b>	<b>117,431,580</b>	<b>27,741,999</b>	<b>133,292,148</b>	<b>11,881,431</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 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

7.73

10.50

124,851,840

133,292,148

7,059,662

11,881,431

990,097

2,568,045

8,049,759 (A)

14,449,476 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

133,292,148

11,881,431

990,097

12,871,528

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.73 X 133,292,148

10,303,483

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

12,871,528

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

2,568,045



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2017-2018	FY 2019-2020
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23.44 %

24.42 %

Direct Costs (34 CFR 75.567)

108,738,173 (B)

117,431,580 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

22,411,937

27,741,999

Carry Forward: From FY 2015-2016 Data

713,197

929,234

Total Indirect Costs

23,125,134 (A)

28,671,233 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

117,431,580

Actual Indirect Costs:

Admin. Charges

27,741,999

Carry Forward: From FY 2015-2016 Data

713,197

Total Indirect Costs

28,455,196

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

23.44 X 117,431,580

27,525,962 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

28,455,196 (F)

Under or (Over) Recovery (E - F)

929,234

(For use in FY 2019-2020)

\* 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.