



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110 - DISTRICT 49

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

(Using FY2017-2018 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	96,817,159	0	918,809	4,417,523	91,480,827	0	91,480,827	0		
Support Serv-Students	2100-2199	11,537,416	0	12,458	457,418	11,067,540	0	11,067,540	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	8,026,670	0	27,289	201,239	7,798,142	0	7,798,142	0		
Educational Library Services	2220	5,995	0	0	0	5,995	0	5,995	0		
Support Serv-General Admin w/ Grants	2300	145,651	0	0	0	145,651	0	145,651	0		
Support Serv-General Admin w/o Grants	2300	1,970,835	0	2,292	719,551	0	1,248,992	1,248,992	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	17,513	0	0	0	17,513	0	17,513	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,435,323	0	2,479	0	0	1,432,844	0	1,432,844		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	17,157,939	0	348,544	536,716	16,272,679	0	16,272,679	0		
Sup Serv-Business w/ Grants	2500	17,444	0	0	0	17,444	0	17,444	0		
Sup Serv-Business w/o Grants	2500	5,165,628	0	1,744,171	821,431	0	2,600,026	0	2,600,026		
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	21,527,584	0	1,415,756	0	0	20,111,828	20,111,828	0		
Student Transportation Services	2700-2799	4,195,428	0	502,604	9,691	3,683,133	0	3,683,133	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	18,334	0	0	0	18,334	0	18,334	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	14,857,551	0	488,324	102,062	0	14,267,165	0	14,267,165		
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	8,550	0	0	0	8,550	0	8,550	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	-455,122	0	0	0	0	-455,122	0	-455,122		
Volunteer Services	2910	816	0	0	0	816	0	816	0		
Non-Instructional Services	3000-3099	38,254	0	0	0	38,254	0	38,254	0		
Food Services Operations	3100	4,247,125	1,718,787	14,305	350,237	2,163,796	0	2,163,796	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	209,328	0	209,328	0	0	0	0	0		
Community Services	3300	170,595	0	0	0	170,595	0	170,595	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	-1,706,349	0	2,270,127	0	-3,976,476	0	-3976476	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	7,410,940	0	490,034	5,321,432	1599474	0	1599474	0		
Total All Programs		192,820,607	1,718,787	8,446,520	12,937,300	130,512,267	39,205,733	151,873,087	17,844,913		



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.85	10.50
Direct Costs (34 CFR 75.567)	135,839,429	151,873,087
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,368,589	17,844,913
Carry Forward: From FY 2015-2016 Data	651,117	3,536,531
Total Indirect Costs	12,019,706 (A)	21,381,444 (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

Actual Direct Costs	151,873,087
Actual Indirect Costs:	
Admin. Charges	17,844,913
Carry Forward: From FY 2015-2016 Data	651,117
Total Indirect Costs	18,496,030

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

9.85 X 151,873,087

14,959,499

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

18,496,030

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

3,536,531



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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28.35 %

30.00 %

Direct Costs (34 CFR 75.567)

118,174,946 (B)

130,512,267 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

25,173,009

39,205,733

Carry Forward: From FY 2015-2016 Data

3,110,679

5,316,184

Total Indirect Costs

28,283,688 (A)

44,521,917 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

130,512,267

Actual Indirect Costs:

Admin. Charges

39,205,733

Carry Forward: From FY 2015-2016 Data

3,110,679

Total Indirect Costs

42,316,412

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

28.35 X 130,512,267

37,000,228 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

42,316,412 (F)

Under or (Over) Recovery (E - F)

5,316,184

(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.