



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - School District 27J

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	92,655,322	0	90,724	2,887,094	89,677,504	0	89,677,504	0
Support Serv-Students	2100-2199	9,913,267	0	11,020	0	9,902,247	0	9,902,247	0
Support Serv-Inst Staff	2200-2219, 2221-2299	5,064,202	0	0	130,832	4,933,370	0	4,933,370	0
Educational Library Services	2220	690,440	0	0	10,334	680,106	0	680,106	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	953,781	0	0	368,094	0	585,687	585,687	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	5,457	0	0	0	5,457	0	5,457	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,712,432	0	0	10,375	0	1,702,057	0	1,702,057
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	13,301,010	0	1,886	309,750	12,989,374	0	12,989,374	0
Sup Serv-Business w/ Grants	2500	121,834	0	0	121,834	0	0	0	0
Sup Serv-Business w/o Grants	2500	2,973,318	0	1,361	735,247	0	2,236,710	0	2,236,710
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	17,548,850	0	306,858	8,370	0	17,233,622	17,233,622	0
Student Transportation Services	2700-2799	6,635,898	0	429,070	110	6,206,718	0	6,206,718	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	56,047	0	0	0	56,047	0	56,047	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	10,885,566	0	0	7,163	0	10,878,403	0	10,878,403
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	112,097	0	0	0	112,097	0	112,097	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	340,766	0	0	0	0	340,766	0	340,766
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	5,913,565	2,496,291	252,065	121	3,165,088	0	3,165,088	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,539,735	0	0	40,283	1,499,452	0	1,499,452	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	456,094	0	0	0	456,094	0	456,094	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,696,719	0	1,349,424	0	347,295	0	347,295	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,193,043	0	5,790	2,187,253	0	0	0	0
Total All Programs		174,769,443	2,496,291	2,448,198	6,816,860	130,030,849	32,977,245	147,850,158	15,157,936



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	128,168,069	147,850,158
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,353,108	15,157,936
Carry Forward: From FY 2016-2017 Data	3,926,063	3,559,732
Total Indirect Costs	11,279,171 (A)	18,717,668 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	147,850,158	
Actual Indirect Costs:		
Admin. Charges	15,157,936	
Carry Forward: From FY 2016-2017 Data	3,926,063	
Total Indirect Costs	19,083,999	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 147,850,158	15,524,267	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	19,083,999	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	3,559,732	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.61 %	25.06 %
Direct Costs (34 CFR 75.567)	111,783,030 (B)	130,030,849 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,883,048	32,977,245
Carry Forward: From FY 2016-2017 Data	3,830,623	-393,958
Total Indirect Costs	26,713,671 (A)	32,583,287 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	130,030,849	
Actual Indirect Costs:		
Admin. Charges	32,977,245	
Carry Forward: From FY 2016-2017 Data	3,830,623	
Total Indirect Costs	36,807,868	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.61 X 130,030,849	37,201,826 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	36,807,868 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-393,958	

* 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.