



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1060 - Peyton 23 Jt

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

(Using FY 2018-2019 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	3,855,343	0	738	142,904	3,711,701	0	3,711,701	0		
Support Serv-Students	2100-2199	322,657	0	0	9,214	313,443	0	313,443	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	5,986	0	0	0	5,986	0	5,986	0		
Educational Library Services	2220	66,552	0	0	3,866	62,686	0	62,686	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	18,886	0	0	0	0	18,886	18,886	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	525,210	0	8,760	0	0	516,450	0	516,450		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	351,026	0	10,230	0	340,796	0	340,796	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	296,678	0	0	126,304	0	170,374	0	170,374		
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	706,132	2,340	0	0	0	703,792	703,792	0		
Student Transportation Services	2700-2799	434,080	0	2,121	48	431,911	0	431,911	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	83,494	0	0	0	0	83,494	0	83,494		
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	134,173	55,886	1,744	57	76,486	0	76,486	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	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
<b>Total All Programs</b>		<b>6,800,217</b>	<b>58,226</b>	<b>23,593</b>	<b>282,393</b>	<b>4,943,009</b>	<b>1,492,996</b>	<b>5,665,687</b>	<b>770,318</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	5,359,959	5,665,687
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	715,562	770,318
Carry Forward: From FY 2016-2017 Data	362,860	538,281
Total Indirect Costs	1,078,422 (A)	1,308,599 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	5,665,687	
Actual Indirect Costs:		
Admin. Charges	770,318	
Carry Forward: From FY 2016-2017 Data	362,860	
Total Indirect Costs	1,133,178	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,665,687	594,897	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,133,178	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	538,281	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.01 %	30.00 %
Direct Costs (34 CFR 75.567)	4,678,850 (B)	4,943,009 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,251,169	1,492,996
Carry Forward: From FY 2016-2017 Data	-138,247	217,363
Total Indirect Costs	1,112,922 (A)	1,710,359 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	4,943,009	
Actual Indirect Costs:		
Admin. Charges	1,492,996	
Carry Forward: From FY 2016-2017 Data	-138,247	
Total Indirect Costs	1,354,749	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.01 X 4,943,009	1,137,386 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,354,749 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	217,363	

\* 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.