



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080 - Lewis-Palmer 38

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	34,870,623	0	0	713,937	34,156,686	0	34,156,686	0
Support Serv-Students	2100-2199	3,516,130	0	0	1,962	3,514,168	0	3,514,168	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,210,447	0	108,226	318	10,101,903	0	10,101,903	0
Educational Library Services	2220	43,893	0	0	4,500	39,393	0	39,393	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	325,570	0	0	6,301	0	319,269	319,269	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	844,369	0	0	0	0	844,369	0	844,369
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,820,488	0	0	0	3,820,488	0	3,820,488	0
Sup Serv-Business w/ Grants	2500	116,837	0	0	114,674	2,163	0	2,163	0
Sup Serv-Business w/o Grants	2500	878,068	0	8,785	-60,862	0	930,145	0	930,145
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	192,827	0	0	0	0	192,827	192,827	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	7,913,604	0	1,744	0	0	7,911,860	7,911,860	0
Student Transportation Services	2700-2799	2,551,168	0	0	0	2,551,168	0	2,551,168	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	2,770,222	0	99,013	0	0	2,671,209	0	2,671,209
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	5,630	0	0	0	0	5,630	0	5,630
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	12,384	0	0	0	12,384	0	12,384	0
Food Services Operations	3100	1,676,142	872,221	17,798	0	786,123	0	786,123	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	34,984	0	11,634	0	23,350	0	23,350	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	924,788	0	0	924,788	0	0	0	0
Total All Programs		70,708,174	872,221	247,200	1,705,618	55,007,826	12,875,309	63,431,782	4,451,353



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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)	8.65	5.68
Direct Costs (34 CFR 75.567)	49,952,774	63,431,782
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,535,231	4,451,353
Carry Forward: From FY 2016-2017 Data	187,665	-847,831
Total Indirect Costs	3,722,896 (A)	3,603,522 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	63,431,782	
Actual Indirect Costs:		
Admin. Charges	4,451,353	
Carry Forward: From FY 2016-2017 Data	187,665	
Total Indirect Costs	4,639,018	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.65 X 63,431,782	5,486,849	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,639,018	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-847,831	

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)	26.27 %	21.59 %
Direct Costs (34 CFR 75.567)	43,289,119 (B)	55,007,826 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,389,002	12,875,309
Carry Forward: From FY 2016-2017 Data	578,763	-996,484
Total Indirect Costs	9,967,765 (A)	11,878,825 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	55,007,826	
Actual Indirect Costs:		
Admin. Charges	12,875,309	
Carry Forward: From FY 2016-2017 Data	578,763	
Total Indirect Costs	13,454,072	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.27 X 55,007,826	14,450,556 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	13,454,072 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-996,484	

* 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.