



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110 - District 49

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	111,339,376	0	1,452,781	3,891,266	105,995,329	0	105,995,329	0
Support Serv-Students	2100-2199	13,678,378	0	11,376	451,089	13,215,913	0	13,215,913	0
Support Serv-Inst Staff	2200-2219, 2221-2299	9,357,278	0	168,182	216,355	8,972,741	0	8,972,741	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	153,397	0	0	0	153,397	0	153,397	0
Support Serv-General Admin w/o Grants	2300	1,995,108	0	528	863,101	0	1,131,479	1,131,479	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	14,147	0	0	0	14,147	0	14,147	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,457,982	0	84,334	0	0	2,373,648	0	2,373,648
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	18,323,608	0	298,784	238,540	17,786,284	0	17,786,284	0
Sup Serv-Business w/ Grants	2500	3,291	0	3,291	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	4,445,629	0	615,696	719,247	0	3,110,686	0	3,110,686
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	36,862	0	36,862	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	24,180,892	0	1,359,682	2,759	0	22,818,451	22,818,451	0
Student Transportation Services	2700-2799	6,108,986	0	1,877,353	9,971	4,221,662	0	4,221,662	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	23,769	0	24,028	0	-259	0	-259	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	12,424,201	0	73,809	90	0	12,350,302	0	12,350,302
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	986,974	0	0	1,289,506	0	-302,532	0	-302,532
Volunteer Services	2910	1,776	0	0	0	1776	0	1776	0
Non-Instructional Services	3000-3099	35,670	0	0	89	35,581	0	35,581	0
Food Services Operations	3100	4,507,959	1,822,399	2,525	196,886	2,486,149	0	2,486,149	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	740,647	0	740,647	0	0	0	0	0
Community Services	3300	147,855	0	0	0	147,855	0	147,855	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	11,503,489	0	13,650,707	0	-2,147,218	0	-2,147,218	0
Other Uses	5000	14,085	0	0	14,085	0	0	0	0
Debt Service	5100	5,650,064	0	0	5,333,569	316,495	0	316,495	0
Total All Programs		228,131,423	1,822,399	20,400,585	13,226,553	151,199,852	41,482,034	175,149,782	17,532,104



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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)	145,512,593	175,149,782
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	17,883,367	17,532,104
Carry Forward: From FY 2016-2017 Data	7,139,615	6,280,992
Total Indirect Costs	25,022,982 (A)	23,813,096 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	175,149,782	
Actual Indirect Costs:		
Admin. Charges	17,532,104	
Carry Forward: From FY 2016-2017 Data	7,139,615	
Total Indirect Costs	24,671,719	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 175,149,782	18,390,727	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	24,671,719	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	6,280,992	

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)	30.00 %	25.90 %
Direct Costs (34 CFR 75.567)	124,979,137 (B)	151,199,852 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	33,243,822	41,482,034
Carry Forward: From FY 2016-2017 Data	1,561,078	-2,316,844
Total Indirect Costs	34,804,900 (A)	39,165,190 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	151,199,852	
Actual Indirect Costs:		
Admin. Charges	41,482,034	
Carry Forward: From FY 2016-2017 Data	1,561,078	
Total Indirect Costs	43,043,112	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 151,199,852	45,359,956 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	43,043,112 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-2,316,844	

* 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.