



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1540 - Ignacio 11 JT

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	6,037,541	0	24,833	14,698	5,998,010	0	5,998,010	0
Support Serv-Students	2100-2199	474,844	0	0	0	474,844	0	474,844	0
Support Serv-Inst Staff	2200-2219, 2221-2299	342,413	0	0	0	342,413	0	342,413	0
Educational Library Services	2220	155,171	0	0	7,497	147,674	0	147,674	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	36,862	0	0	925	0	35,937	35,937	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	536,030	0	0	9,645	0	526,385	0	526,385
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	748,636	0	0	16,171	732,465	0	732,465	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	225,662	0	0	31,567	0	194,095	0	194,095
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	1,222,712	0	36,579	0	0	1,186,133	1,186,133	0
Student Transportation Services	2700-2799	618,432	0	0	0	618,432	0	618,432	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	384,930	0	0	0	0	384,930	0	384,930
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	463,835	0	0	49,064	0	414,771	0	414,771
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	3,306	0	0	500	2,806	0	2,806	0
Food Services Operations	3100	496,944	221,729	0	0	275,215	0	275,215	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	1,219	0	0	0	1,219	0	1,219	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
Total All Programs		11,748,537	221,729	61,412	130,067	8,593,078	2,742,251	9,815,148	1,520,181



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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)	9,119,800	9,815,148
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	923,041	1,520,181
Carry Forward: From FY 2016-2017 Data	549,879	1,039,469
Total Indirect Costs	1,472,920 (A)	2,559,650 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	9,815,148	
Actual Indirect Costs:		
Admin. Charges	1,520,181	
Carry Forward: From FY 2016-2017 Data	549,879	
Total Indirect Costs	2,070,060	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,815,148	1,030,591	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,070,060	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,039,469	

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)	29.10 %	30.00 %
Direct Costs (34 CFR 75.567)	8,147,441 (B)	8,593,078 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,713,498	2,742,251
Carry Forward: From FY 2016-2017 Data	254,531	496,196
Total Indirect Costs	1,968,029 (A)	3,238,447 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	8,593,078	
Actual Indirect Costs:		
Admin. Charges	2,742,251	
Carry Forward: From FY 2016-2017 Data	254,531	
Total Indirect Costs	2,996,782	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
29.10 X 8,593,078	2,500,586 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,996,782 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	496,196	

* 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.