



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600 - Platte Canyon 1

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	5,623,765	0	40,524	207,325	5,375,916	0	5,375,916	0
Support Serv-Students	2100-2199	245,495	0	0	0	245,495	0	245,495	0
Support Serv-Inst Staff	2200-2219, 2221-2299	414,517	0	60,426	0	354,091	0	354,091	0
Educational Library Services	2220	39,783	0	1,395	1,566	36,822	0	36,822	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	49,401	0	0	2,999	0	46,402	46,402	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	121,421	0	0	0	0	121,421	0	121,421
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	727,766	0	0	0	727,766	0	727,766	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	258,176	0	0	0	0	258,176	0	258,176
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	1,062,186	0	46,041	0	0	1,016,145	1,016,145	0
Student Transportation Services	2700-2799	787,354	0	150,497	0	636,857	0	636,857	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	271,551	0	256	0	0	271,295	0	271,295
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	243,527	103,912	0	0	139,615	0	139,615	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	185,245	0	23,391	0	161,854	0	161,854	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	209,763	0	53,548	0	156,215	0	156,215	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	121,320	0	0	121,320	0	0	0	0
Total All Programs		10,361,270	103,912	376,078	333,210	7,834,631	1,713,439	8,897,178	650,892



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	9.23	6.19
Direct Costs (34 CFR 75.567)	9,791,788	8,897,178
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	835,167	650,892
Carry Forward: From FY 2016-2017 Data	69,749	-100,569
Total Indirect Costs	904,916 (A)	550,323 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	8,897,178	
Actual Indirect Costs:		
Admin. Charges	650,892	
Carry Forward: From FY 2016-2017 Data	69,749	
Total Indirect Costs	720,641	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.23 X 8,897,178	821,210	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	720,641	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-100,569	

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)	15.64 %	22.85 %
Direct Costs (34 CFR 75.567)	8,832,942 (B)	7,834,631 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,910,755	1,713,439
Carry Forward: From FY 2016-2017 Data	-411,340	76,763
Total Indirect Costs	1,499,415 (A)	1,790,202 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	7,834,631	
Actual Indirect Costs:		
Admin. Charges	1,713,439	
Carry Forward: From FY 2016-2017 Data	-411,340	
Total Indirect Costs	1,302,099	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.64 X 7,834,631	1,225,336 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,302,099 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	76,763	

* 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.