



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640 - Aspen 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	21,568,082	0	826	8,110	21,559,146	0	21,559,146	0
Support Serv-Students	2100-2199	1,031,423	0	0	0	1,031,423	0	1,031,423	0
Support Serv-Inst Staff	2200-2219, 2221-2299	735,132	0	0	0	735,132	0	735,132	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	329,977	0	3,000	0	0	326,977	326,977	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	518,053	0	0	18,855	0	499,198	0	499,198
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,778,081	0	1,977	71,129	1,704,975	0	1,704,975	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	593,642	0	0	30,000	0	563,642	0	563,642
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	2,636,990	0	81,804	0	0	2,555,186	2,555,186	0
Student Transportation Services	2700-2799	1,564,742	0	0	13,279	1,551,463	0	1,551,463	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	2,065,808	0	150,557	0	0	1,915,251	0	1,915,251
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	11,821	0	0	0	0	11,821	0	11,821
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	771,620	298,901	0	0	472,719	0	472,719	0
Enterprise Operations	3200	464,014	0	464,014	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	39,952	0	39,952	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,715	0	0	2,715	0	0	0	0
Total All Programs		34,112,052	298,901	742,130	144,088	27,054,858	5,872,075	29,937,021	2,989,912



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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)	9.59	10.50
Direct Costs (34 CFR 75.567)	26,588,899	29,937,021
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,804,994	2,989,912
Carry Forward: From FY 2016-2017 Data	296,285	415,237
Total Indirect Costs	2,101,279 (A)	3,405,149 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	29,937,021	
Actual Indirect Costs:		
Admin. Charges	2,989,912	
Carry Forward: From FY 2016-2017 Data	296,285	
Total Indirect Costs	3,286,197	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.59 X 29,937,021	2,870,960	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,286,197	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	415,237	

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)	18.99 %	22.89 %
Direct Costs (34 CFR 75.567)	23,891,819 (B)	27,054,858 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,909,100	5,872,075
Carry Forward: From FY 2016-2017 Data	-412,314	322,043
Total Indirect Costs	4,496,786 (A)	6,194,118 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	27,054,858	
Actual Indirect Costs:		
Admin. Charges	5,872,075	
Carry Forward: From FY 2016-2017 Data	-412,314	
Total Indirect Costs	5,459,761	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.99 X 27,054,858	5,137,718 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	5,459,761 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	322,043	

* 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.