



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2862 - Julesburg Re-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	2,774,817	0	34,302	233,412	2,507,103	0	2,507,103	0		
Support Serv-Students	2100-2199	296,895	0	0	0	296,895	0	296,895	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	79,848	0	0	0	79,848	0	79,848	0		
Educational Library Services	2220	25,306	0	0	4,927	20,379	0	20,379	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	18,673	0	0	0	0	18,673	18,673	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	127,825	0	0	10,448	0	117,377	0	117,377		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	258,988	0	0	0	258,988	0	258,988	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	55,345	0	0	0	0	55,345	0	55,345		
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	555,262	0	2,400	0	0	552,862	552,862	0		
Student Transportation Services	2700-2799	50,129	0	1,760	0	48,369	0	48,369	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	96,820	0	0	0	0	96,820	0	96,820		
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	200,332	77,099	11,059	0	112,174	0	112,174	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	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		4,540,240	77,099	49,521	248,787	3,323,756	841,077	3,895,291	269,542		



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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)	6.42	8.90
Direct Costs (34 CFR 75.567)	4,166,854	3,895,291
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	211,469	269,542
Carry Forward: From FY 2016-2017 Data	57,654	77,118
Total Indirect Costs	269,123 (A)	346,660 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,895,291	
Actual Indirect Costs:		
Admin. Charges	269,542	
Carry Forward: From FY 2016-2017 Data	57,654	
Total Indirect Costs	327,196	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.42 X 3,895,291	250,078	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	327,196	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	77,118	

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)	23.05 %	30.00 %
Direct Costs (34 CFR 75.567)	3,766,298 (B)	3,323,756 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	495,492	841,077
Carry Forward: From FY 2016-2017 Data	257,605	332,556
Total Indirect Costs	753,097 (A)	1,173,633 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	3,323,756	
Actual Indirect Costs:		
Admin. Charges	841,077	
Carry Forward: From FY 2016-2017 Data	257,605	
Total Indirect Costs	1,098,682	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.05 X 3,323,756	766,126 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,098,682 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	332,556	

* 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.