



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3146 - Briggsdale RE-10

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	1,660,682	0	1,943	224,205	1,434,534	0	1,434,534	0
Support Serv-Students	2100-2199	64,295	0	0	0	64,295	0	64,295	0
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0
Educational Library Services	2220	35,971	0	0	0	35,971	0	35,971	0
Support Serv-General Admin w/ Grants	2300	13,183	0	0	0	13,183	0	13,183	0
Support Serv-General Admin w/o Grants	2300	492,506	0	0	0	0	492,506	492,506	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	50,677	0	0	48,289	0	2,388	0	2,388
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	662,392	0	0	20,659	0	641,733	641,733	0
Student Transportation Services	2700-2799	204,565	0	0	424	204,141	0	204,141	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	11,133	0	0	11,133	0	0	0	0
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	115,426	44,647	0	63	70,716	0	70,716	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	2,000	0	0	0	2,000	0	2,000	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	750	0	0	0	750	0	750	0
Total All Programs		3,313,580	44,647	1,943	304,773	1,825,590	1,136,627	2,959,829	2,388



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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)	0.02	0.15
Direct Costs (34 CFR 75.567)	2,528,220	2,959,829
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	2,388
Carry Forward: From FY 2016-2017 Data	239	2,035
Total Indirect Costs	239 (A)	4,423 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	2,959,829	
Actual Indirect Costs:		
Admin. Charges	2,388	
Carry Forward: From FY 2016-2017 Data	239	
Total Indirect Costs	2,627	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0.02 X 2,959,829	592	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,627	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,035	

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 %	30.00 %
Direct Costs (34 CFR 75.567)	1,566,518 (B)	1,825,590 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	937,257	1,136,627
Carry Forward: From FY 2016-2017 Data	494,349	1,083,299
Total Indirect Costs	1,431,606 (A)	2,219,926 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	1,825,590	
Actual Indirect Costs:		
Admin. Charges	1,136,627	
Carry Forward: From FY 2016-2017 Data	494,349	
Total Indirect Costs	1,630,976	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,825,590	547,677 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,630,976 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,083,299	

* 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.