



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0040 - School District 27J

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	102,254,764	0	67,527	2,508,908	99,678,329	0	99,678,329	0
Support Serv-Students	2100-2199	10,974,256	0	6,423	50,481	10,917,352	0	10,917,352	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,221,035	0	13,313	137,009	6,070,713	0	6,070,713	0
Educational Library Services	2220	923,746	0	0	10,947	912,799	0	912,799	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	1,212,342	0	0	432,189	0	780,153	780,153	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	44,376	0	0	0	44,376	0	44,376	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,745,082	0	0	11,000	0	1,734,082	0	1,734,082
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	14,917,723	0	0	382,844	14,534,879	0	14,534,879	0
Sup Serv-Business w/ Grants	2500	149,977	0	0	149,977	0	0	0	0
Sup Serv-Business w/o Grants	2500	3,324,339	0	-5,922	710,188	0	2,620,073	0	2,620,073
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	17,616,778	0	109,748	1,415	0	17,505,615	17,505,615	0
Student Transportation Services	2700-2799	7,663,184	0	722,615	44	6,940,525	0	6,940,525	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	77,118	0	0	0	77,118	0	77,118	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	10,290,637	0	2,100	12,211	0	10,276,326	0	10,276,326
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	172,539	0	0	0	172,539	0	172,539	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	350,493	0	0	0	0	350,493	0	350,493
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	5,834,045	2,494,405	81,945	-514	3,258,209	0	3,258,209	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	1,452,594	0	0	31,518	1,421,076	0	1,421,076	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	525,006	0	0	0	525,006	0	525,006	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	4,944,014	0	4,931,312	0	12,702	0	12,702	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	4,011,219	0	6,040	3,962,075	43,104	0	43,104	0
Total All Programs		194,705,267	2,494,405	5,935,101	8,400,292	144,608,727	33,266,742	162,894,495	14,980,974



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	9.47
Direct Costs (34 CFR 75.567)	133,292,148	162,894,495
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	7,059,662	14,980,974
Carry Forward: From FY 2017-2018 Data	2,568,045	445,097
Total Indirect Costs	9,627,707 (A)	15,426,071 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	162,894,495	
Actual Indirect Costs:		
Admin. Charges	14,980,974	
Carry Forward: From FY 2017-2018 Data	2,568,045	
Total Indirect Costs	17,549,019	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 162,894,495	17,103,922	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	17,549,019	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	445,097	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.42 %	22.23 %
Direct Costs (34 CFR 75.567)	117,431,580 (B)	144,608,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	22,411,937	33,266,742
Carry Forward: From FY 2017-2018 Data	929,234	-1,117,475
Total Indirect Costs	23,341,171 (A)	32,149,267 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	144,608,727	
Actual Indirect Costs:		
Admin. Charges	33,266,742	
Carry Forward: From FY 2017-2018 Data	929,234	
Total Indirect Costs	34,195,976	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.42 X 144,608,727	35,313,451 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	34,195,976 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-1,117,475	

* 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.