



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0560 - Sanford 6J

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	2,527,896	0	13,319	30,043	2,484,534	0	2,484,534	0
Support Serv-Students	2100-2199	146,257	0	0	0	146,257	0	146,257	0
Support Serv-Inst Staff	2200-2219, 2221-2299	5,544	0	0	0	5,544	0	5,544	0
Educational Library Services	2220	48,227	0	0	0	48,227	0	48,227	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	258,435	0	0	0	0	258,435	258,435	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	195,541	0	0	0	195,541	0	195,541	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	59,027	0	0	0	0	59,027	0	59,027
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	578	0	0	0	578	0	578	0
Oper & Maint of Plant Serv w/o Grants	2600	382,473	0	444	0	0	382,029	382,029	0
Student Transportation Services	2700-2799	145,023	0	0	0	145,023	0	145,023	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	27,487	0	27,487	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	142,204	0	72,461	0	0	69,743	0	69,743
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	13,631	0	0	0	0	13,631	0	13,631
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	219,222	97,069	0	0	122,153	0	122,153	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		4,171,545	97,069	113,711	30,043	3,147,857	782,865	3,788,321	142,401



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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)	5.63	3.57
Direct Costs (34 CFR 75.567)	3,652,983	3,788,321
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	72,860	142,401
Carry Forward: From FY 2017-2018 Data	63,718	-7,163
Total Indirect Costs	136,578 (A)	135,238 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	3,788,321	
Actual Indirect Costs:		
Admin. Charges	142,401	
Carry Forward: From FY 2017-2018 Data	63,718	
Total Indirect Costs	206,119	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.63 X 3,788,321	213,282	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	206,119	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-7,163	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	26.42 %	24.64 %
Direct Costs (34 CFR 75.567)	3,034,746 (B)	3,147,857 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	662,004	782,865
Carry Forward: From FY 2017-2018 Data	41,649	-7,150
Total Indirect Costs	703,653 (A)	775,715 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	3,147,857	
Actual Indirect Costs:		
Admin. Charges	782,865	
Carry Forward: From FY 2017-2018 Data	41,649	
Total Indirect Costs	824,514	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.42 X 3,147,857	831,664 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	824,514 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-7,150	

* 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.