



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0860 - Custer County School District C-1

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	2,616,653	0	1,962	150,011	2,464,680	0	2,464,680	0
Support Serv-Students	2100-2199	115,645	0	0	0	115,645	0	115,645	0
Support Serv-Inst Staff	2200-2219, 2221-2299	72,069	0	0	0	72,069	0	72,069	0
Educational Library Services	2220	48,644	0	0	0	48,644	0	48,644	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	425,112	0	179	0	0	424,933	424,933	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	6,026	0	0	0	0	6,026	0	6,026
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	233,390	0	0	-147	233,537	0	233,537	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	91,771	0	0	0	0	91,771	0	91,771
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	350	0	0	0	350	0	350	0
Oper & Maint of Plant Serv w/o Grants	2600	427,482	0	4,732	0	0	422,750	422,750	0
Student Transportation Services	2700-2799	345,264	0	124,652	0	220,612	0	220,612	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	19,556	0	0	0	0	19,556	0	19,556
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	144,705	53,623	0	28	91,054	0	91,054	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	87,431	0	0	87,431	0	0	0	0
Total All Programs		4,634,098	53,623	131,525	237,323	3,246,591	965,036	4,094,274	117,353



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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)	3.34	2.36
Direct Costs (34 CFR 75.567)	3,657,594	4,094,274
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	112,823	117,353
Carry Forward: From FY 2017-2018 Data	-1,503	-20,899
Total Indirect Costs	111,320 (A)	96,454 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	4,094,274	
Actual Indirect Costs:		
Admin. Charges	117,353	
Carry Forward: From FY 2017-2018 Data	-1,503	
Total Indirect Costs	115,850	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.34 X 4,094,274	136,749	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	115,850	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-20,899	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,865,330 (B)	3,246,591 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	892,003	965,036
Carry Forward: From FY 2017-2018 Data	43,266	34,325
Total Indirect Costs	935,269 (A)	999,361 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	3,246,591	
Actual Indirect Costs:		
Admin. Charges	965,036	
Carry Forward: From FY 2017-2018 Data	43,266	
Total Indirect Costs	1,008,302	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,246,591	973,977 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,008,302 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	34,325	

* 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.