



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870 - Delta County 50(J)

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	29,734,814	0	282,866	203,956	29,247,992	0	29,247,992	0
Support Serv-Students	2100-2199	3,278,920	0	184	375,867	2,902,869	0	2,902,869	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,171,802	0	113,589	44,536	2,013,677	0	2,013,677	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	94,524	0	0	70,370	0	24,154	24,154	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	688,258	0	0	0	0	688,258	0	688,258
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	4,307,796	0	0	0	4,307,796	0	4,307,796	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,166,935	0	3,280	91,710	0	1,071,945	0	1,071,945
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	22,408	0	0	0	22,408	0	22,408	0
Oper & Maint of Plant Serv w/o Grants	2600	4,556,923	0	12,587	98,900	0	4,445,436	4,445,436	0
Student Transportation Services	2700-2799	1,521,542	0	24,736	5,822	1,490,984	0	1,490,984	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,381	0	0	0	13,381	0	13,381	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,625,967	0	114,276	0	0	1,511,691	0	1,511,691
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	20,985	0	0	0	0	20,985	0	20,985
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	115,785	0	0	0	115,785	0	115,785	0
Food Services Operations	3100	1,619,292	616,361	9,067	0	993,864	0	993,864	0
Enterprise Operations	3200	695	0	0	0	695	0	695	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	1,416,377	0	40,296	130,813	1,245,268	0	1,245,268	0
Facil Acquisition & Construction Svcs	4000	774,940	0	331,667	232,081	211,192	0	211,192	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	195,345	0	0	195,345	0	0	0	0
Total All Programs		53,326,689	616,361	932,548	1,449,400	42,565,911	7,762,469	47,035,501	3,292,879



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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)	7.99	6.82
Direct Costs (34 CFR 75.567)	42,396,082	47,035,501
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,409,906	3,292,879
Carry Forward: From FY 2017-2018 Data	378,641	-86,617
Total Indirect Costs	2,788,547 (A)	3,206,262 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	47,035,501	
Actual Indirect Costs:		
Admin. Charges	3,292,879	
Carry Forward: From FY 2017-2018 Data	378,641	
Total Indirect Costs	3,671,520	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.99 X 47,035,501	3,758,137	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,671,520	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-86,617	

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)	19.28 %	18.07 %
Direct Costs (34 CFR 75.567)	38,379,803 (B)	42,565,911 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,260,867	7,762,469
Carry Forward: From FY 2017-2018 Data	372,506	-71,733
Total Indirect Costs	6,633,373 (A)	7,690,736 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	42,565,911	
Actual Indirect Costs:		
Admin. Charges	7,762,469	
Carry Forward: From FY 2017-2018 Data	372,506	
Total Indirect Costs	8,134,975	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.28 X 42,565,911	8,206,708 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	8,134,975 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-71,733	

* 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.