



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1080 - Lewis-Palmer 38

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	36,399,641	0	0	699,758	35,699,883	0	35,699,883	0
Support Serv-Students	2100-2199	3,708,586	0	0	940	3,707,646	0	3,707,646	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,293,342	0	0	0	3,293,342	0	3,293,342	0
Educational Library Services	2220	45,469	0	0	5,500	39,969	0	39,969	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	603,157	0	0	278,544	0	324,613	324,613	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	647,225	0	0	0	0	647,225	0	647,225
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,884,719	0	0	0	3,884,719	0	3,884,719	0
Sup Serv-Business w/ Grants	2500	102,933	0	0	102,933	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,105,127	0	-2,518	-109,572	0	1,217,217	0	1,217,217
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	29,460	0	0	0	0	29,460	29,460	0
Oper & Maint of Plant Serv w/ Grants	2600	376,410	0	0	0	376,410	0	376,410	0
Oper & Maint of Plant Serv w/o Grants	2600	9,027,704	0	10,777	0	0	9,016,927	9,016,927	0
Student Transportation Services	2700-2799	2,368,951	0	0	0	2,368,951	0	2,368,951	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	2,714,771	0	43,289	0	0	2,671,482	0	2,671,482
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	5,657	0	0	0	0	5,657	0	5,657
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	1,633,994	695,417	74,726	0	863,851	0	863,851	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	280,077	0	266,907	0	13,170	0	13,170	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	920,937	0	0	920,937	0	0	0	0
<b>Total All Programs</b>		<b>67,148,160</b>	<b>695,417</b>	<b>393,181</b>	<b>1,899,040</b>	<b>50,247,941</b>	<b>13,912,581</b>	<b>59,618,941</b>	<b>4,541,581</b>



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.28	7.08
Direct Costs (34 CFR 75.567)	59,639,551	59,618,941
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,292,338	4,541,581
Carry Forward: From FY 2017-2018 Data	671,701	-319,356
Total Indirect Costs	3,964,039 (A)	4,222,225 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	59,618,941	
Actual Indirect Costs:		
Admin. Charges	4,541,581	
Carry Forward: From FY 2017-2018 Data	671,701	
Total Indirect Costs	5,213,282	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.28 X 59,618,941	5,532,638	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,213,282	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-319,356	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.52 %	30.00 %
Direct Costs (34 CFR 75.567)	51,565,572 (B)	50,247,941 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,379,148	13,912,581
Carry Forward: From FY 2017-2018 Data	-810,300	1,283,965
Total Indirect Costs	10,568,848 (A)	15,196,546 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	50,247,941	
Actual Indirect Costs:		
Admin. Charges	13,912,581	
Carry Forward: From FY 2017-2018 Data	-810,300	
Total Indirect Costs	13,102,281	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.52 X 50,247,941	11,818,316 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	13,102,281 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	1,283,965	

\* 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.