



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1110 - District 49

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	117,590,273	0	855,952	5,073,472	111,660,849	0	111,660,849	0
Support Serv-Students	2100-2199	16,479,321	0	25,369	497,156	15,956,796	0	15,956,796	0
Support Serv-Inst Staff	2200-2219, 2221-2299	10,745,744	0	237,425	47,132	10,461,187	0	10,461,187	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	138,774	0	0	0	138,774	0	138,774	0
Support Serv-General Admin w/o Grants	2300	670,185	0	16,386	0	0	653,799	653,799	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	11,558	0	0	0	11,558	0	11,558	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	2,379,918	0	992	0	0	2,378,926	0	2,378,926
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	20,286,950	0	148,129	1,439,155	18,699,666	0	18,699,666	0
Sup Serv-Business w/ Grants	2500	16,309	0	9,500	0	6,809	0	6,809	0
Sup Serv-Business w/o Grants	2500	5,032,880	0	281,255	1,598,225	0	3,153,400	0	3,153,400
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	183,359	0	41,065	0	142,294	0	142,294	0
Oper & Maint of Plant Serv w/o Grants	2600	25,020,405	0	1,899,640	12,848	0	23,107,917	23,107,917	0
Student Transportation Services	2700-2799	6,065,337	0	1,740,019	118,120	4,207,198	0	4,207,198	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	163,931	0	83,004	0	80,927	0	80,927	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	15,736,931	0	943,544	7,441	0	14,785,946	0	14,785,946
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	94,976	0	699	0	94,277	0	94,277	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	831,951	0	0	1,251,618	0	-419,667	0	-419,667
Volunteer Services	2910	919	0	0	0	919	0	919	0
Non-Instructional Services	3000-3099	23,706	0	0	0	23,706	0	23,706	0
Food Services Operations	3100	4,326,467	1,653,915	33,332	235,002	2,404,218	0	2,404,218	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	439,868	0	0	0	439,868	0	439,868	0
Enterprise Non-Instructional	3220	526,076	0	526,076	0	0	0	0	0
Community Services	3300	144,597	0	0	0	144,597	0	144,597	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	11,432,223	0	11,131,496	0	300,727	0	300,727	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	6,519,370	0	0	6,397,182	122,188	0	122,188	0
Total All Programs		244,862,028	1,653,915	17,973,883	16,677,351	164,896,558	43,660,321	188,658,274	19,898,605



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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	10.50
Direct Costs (34 CFR 75.567)	151,873,087	188,658,274
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	11,368,589	19,898,605
Carry Forward: From FY 2017-2018 Data	3,536,531	3,626,017
Total Indirect Costs	14,905,120 (A)	23,524,622 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	188,658,274	
Actual Indirect Costs:		
Admin. Charges	19,898,605	
Carry Forward: From FY 2017-2018 Data	3,536,531	
Total Indirect Costs	23,435,136	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 188,658,274	19,809,119	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	23,435,136	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	3,626,017	

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)	30.00 %	26.18 %
Direct Costs (34 CFR 75.567)	130,512,267 (B)	164,896,558 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	25,173,009	43,660,321
Carry Forward: From FY 2017-2018 Data	5,316,184	-492,462
Total Indirect Costs	30,489,193 (A)	43,167,859 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	164,896,558	
Actual Indirect Costs:		
Admin. Charges	43,660,321	
Carry Forward: From FY 2017-2018 Data	5,316,184	
Total Indirect Costs	48,976,505	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 164,896,558	49,468,967 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	48,976,505 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-492,462	

* 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.