



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1360 - Gunnison Watershed RE1J

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	15,537,536	0	51,025	726,143	14,760,368	0	14,760,368	0
Support Serv-Students	2100-2199	712,602	0	0	0	712,602	0	712,602	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,033,996	0	0	0	2,033,996	0	2,033,996	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	80,528	0	0	0	0	80,528	80,528	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,400	0	0	0	1,400	0	1,400	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	446,238	0	0	0	0	446,238	0	446,238
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,568,986	0	0	0	1,568,986	0	1,568,986	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	245,010	0	0	3,140	0	241,870	0	241,870
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	108,481	0	0	0	0	108,481	108,481	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	1,834,454	0	8,497	0	0	1,825,957	1,825,957	0
Student Transportation Services	2700-2799	1,152,075	0	320,750	0	831,325	0	831,325	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	9,998	0	9,998	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	896,573	0	417,568	0	0	479,005	0	479,005
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	4,614	0	0	4,614	0	0	0	0
Food Services Operations	3100	1,010,842	376,592	0	0	634,250	0	634,250	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	6,346	0	6,346	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
<b>Total All Programs</b>		<b>25,649,679</b>	<b>376,592</b>	<b>814,184</b>	<b>733,897</b>	<b>20,542,927</b>	<b>3,182,079</b>	<b>22,557,893</b>	<b>1,167,113</b>



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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)	6.52	4.49
Direct Costs (34 CFR 75.567)	19,342,720	22,557,893
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	937,579	1,167,113
Carry Forward: From FY 2017-2018 Data	149,940	-153,722
Total Indirect Costs	1,087,519 (A)	1,013,391 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	22,557,893	
Actual Indirect Costs:		
Admin. Charges	1,167,113	
Carry Forward: From FY 2017-2018 Data	149,940	
Total Indirect Costs	1,317,053	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.52 X 22,557,893	1,470,775	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,317,053	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-153,722	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.54 %	14.25 %
Direct Costs (34 CFR 75.567)	17,517,530 (B)	20,542,927 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,846,347	3,182,079
Carry Forward: From FY 2017-2018 Data	-38,910	-254,631
Total Indirect Costs	2,807,437 (A)	2,927,448 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	20,542,927	
Actual Indirect Costs:		
Admin. Charges	3,182,079	
Carry Forward: From FY 2017-2018 Data	-38,910	
Total Indirect Costs	3,143,169	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.54 X 20,542,927	3,397,800 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,143,169 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-254,631	

\* 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.