



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1460 - Hi-Plains R-23

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	1,026,664	0	0	30,831	995,833	0	995,833	0
Support Serv-Students	2100-2199	76,443	0	0	34,347	42,096	0	42,096	0
Support Serv-Inst Staff	2200-2219, 2221-2299	22,349	0	0	0	22,349	0	22,349	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	21,256	0	9,804	0	11,452	0	11,452	0
Support Serv-General Admin w/o Grants	2300	163,543	0	0	8,736	0	154,807	154,807	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	577	0	0	577	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	53,918	0	0	0	53,918	0	53,918	0
Sup Serv-Business w/ Grants	2500	24	0	0	0	24	0	24	0
Sup Serv-Business w/o Grants	2500	74,861	0	0	16,809	0	58,052	0	58,052
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	11,523	0	0	0	11,523	0	11,523	0
Oper & Maint of Plant Serv w/o Grants	2600	355,068	0	0	0	0	355,068	355,068	0
Student Transportation Services	2700-2799	117,438	0	2,500	0	114,938	0	114,938	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	25,929	0	0	0	0	25,929	0	25,929
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	140,023	62,329	0	0	77,694	0	77,694	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	4,006	0	0	4,006	0	0	0	0
Total All Programs		2,093,622	62,329	12,304	95,306	1,329,827	593,856	1,839,702	83,981



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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)	5.71	3.67
Direct Costs (34 CFR 75.567)	1,644,801	1,839,702
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	90,998	83,981
Carry Forward: From FY 2017-2018 Data	4,551	-16,515
Total Indirect Costs	95,549 (A)	67,466 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	1,839,702	
Actual Indirect Costs:		
Admin. Charges	83,981	
Carry Forward: From FY 2017-2018 Data	4,551	
Total Indirect Costs	88,532	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.71 X 1,839,702	105,047	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	88,532	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-16,515	

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 %	30.00 %
Direct Costs (34 CFR 75.567)	1,227,558 (B)	1,329,827 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	530,981	593,856
Carry Forward: From FY 2017-2018 Data	261,376	456,284
Total Indirect Costs	792,357 (A)	1,050,140 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	1,329,827	
Actual Indirect Costs:		
Admin. Charges	593,856	
Carry Forward: From FY 2017-2018 Data	261,376	
Total Indirect Costs	855,232	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,329,827	398,948 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	855,232 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	456,284	

* 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.