



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1500 - Burlington RE-6J

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	3,879,876	0	0	405,930	3,473,946	0	3,473,946	0
Support Serv-Students	2100-2199	301,445	0	0	86,520	214,925	0	214,925	0
Support Serv-Inst Staff	2200-2219, 2221-2299	373,870	0	3,000	0	370,870	0	370,870	0
Educational Library Services	2220	34,602	0	0	8,513	26,089	0	26,089	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	108,336	0	0	32,645	0	75,691	75,691	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	337,253	0	350	2,260	0	334,643	0	334,643
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	473,393	0	0	0	473,393	0	473,393	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	108,562	0	0	38,294	0	70,268	0	70,268
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	802,609	0	0	0	0	802,609	802,609	0
Student Transportation Services	2700-2799	334,353	0	90,671	0	243,682	0	243,682	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	51,538	0	0	0	0	51,538	0	51,538
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	343,802	188,427	0	0	155,375	0	155,375	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	7,905	0	7,905	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>7,157,544</b>	<b>188,427</b>	<b>101,926</b>	<b>574,162</b>	<b>4,958,280</b>	<b>1,334,749</b>	<b>5,836,580</b>	<b>456,449</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)	10.50	9.20
Direct Costs (34 CFR 75.567)	5,463,618	5,836,580
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	125,704	456,449
Carry Forward: From FY 2017-2018 Data	236,911	80,519
Total Indirect Costs	362,615 (A)	536,968 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	5,836,580	
Actual Indirect Costs:		
Admin. Charges	456,449	
Carry Forward: From FY 2017-2018 Data	236,911	
Total Indirect Costs	693,360	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,836,580	612,841	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	693,360	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	80,519	

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)	26.39 %	29.48 %
Direct Costs (34 CFR 75.567)	4,685,279 (B)	4,958,280 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,051,172	1,334,749
Carry Forward: From FY 2017-2018 Data	100,741	127,000
Total Indirect Costs	1,151,913 (A)	1,461,749 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	4,958,280	
Actual Indirect Costs:		
Admin. Charges	1,334,749	
Carry Forward: From FY 2017-2018 Data	100,741	
Total Indirect Costs	1,435,490	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.39 X 4,958,280	1,308,490 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,435,490 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	127,000	

\* 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.