



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2600 - Platte Canyon 1

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	5,664,828	0	1,237	175,595	5,487,996	0	5,487,996	0
Support Serv-Students	2100-2199	264,077	0	0	0	264,077	0	264,077	0
Support Serv-Inst Staff	2200-2219, 2221-2299	516,629	0	184,524	0	332,105	0	332,105	0
Educational Library Services	2220	34,453	0	275	2,731	31,447	0	31,447	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	61,254	0	0	7,538	0	53,716	53,716	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	118,570	0	0	0	0	118,570	0	118,570
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	844,947	0	90	0	844,857	0	844,857	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	255,047	0	0	0	0	255,047	0	255,047
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	1,284,996	0	244,721	0	0	1,040,275	1,040,275	0
Student Transportation Services	2700-2799	632,571	0	29,914	0	602,657	0	602,657	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	288,840	0	447	0	0	288,393	0	288,393
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	82,471	0	0	0	0	82,471	0	82,471
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	236,079	91,058	0	0	145,021	0	145,021	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	197,606	0	36,626	0	160,980	0	160,980	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	122,033	0	0	0	122,033	0	122,033	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	123,904	0	0	123,904	0	0	0	0
Total All Programs		10,728,305	91,058	497,834	309,768	7,991,173	1,838,472	9,085,164	744,481



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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)	10.50	8.58
Direct Costs (34 CFR 75.567)	8,242,685	9,085,164
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	644,667	744,481
Carry Forward: From FY 2017-2018 Data	244,177	34,716
Total Indirect Costs	888,844 (A)	779,197 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	9,085,164	
Actual Indirect Costs:		
Admin. Charges	744,481	
Carry Forward: From FY 2017-2018 Data	244,177	
Total Indirect Costs	988,658	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 9,085,164	953,942	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	988,658	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	34,716	

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)	27.78 %	20.75 %
Direct Costs (34 CFR 75.567)	7,231,612 (B)	7,991,173 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,837,119	1,838,472
Carry Forward: From FY 2017-2018 Data	201,537	-179,939
Total Indirect Costs	2,038,656 (A)	1,658,533 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	7,991,173	
Actual Indirect Costs:		
Admin. Charges	1,838,472	
Carry Forward: From FY 2017-2018 Data	201,537	
Total Indirect Costs	2,040,009	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.78 X 7,991,173	2,219,948 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,040,009 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-179,939	

* 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.