



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2640 - Aspen 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	20,382,988	0	34,237	234,814	20,113,937	0	20,113,937	0
Support Serv-Students	2100-2199	1,904,383	0	0	3,721	1,900,662	0	1,900,662	0
Support Serv-Inst Staff	2200-2219, 2221-2299	960,265	0	0	0	960,265	0	960,265	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	418,291	0	0	74,090	0	344,201	344,201	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	491,758	0	0	25,019	0	466,739	0	466,739
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,675,662	0	183	0	1,675,479	0	1,675,479	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	478,662	0	0	0	0	478,662	0	478,662
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	331,865	0	0	0	331,865	0	331,865	0
Oper & Maint of Plant Serv w/o Grants	2600	3,038,523	0	96,750	0	0	2,941,773	2,941,773	0
Student Transportation Services	2700-2799	1,337,481	0	0	8,236	1,329,245	0	1,329,245	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	2,026,712	0	0	1,454	0	2,025,258	0	2,025,258
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	903	0	0	0	903	0	903	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	47,588	0	0	826	0	46,762	0	46,762
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	761,794	243,387	0	0	518,407	0	518,407	0
Enterprise Operations	3200	500,054	0	500,054	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	27,109	0	0	0	27,109	0	27,109	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	26,867	0	26,867	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	2,195	0	0	2,195	0	0	0	0
Total All Programs		34,413,100	243,387	658,091	350,355	26,857,872	6,303,395	30,143,846	3,017,421



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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)	8.94	10.50
Direct Costs (34 CFR 75.567)	28,588,355	30,143,846
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,528,092	3,017,421
Carry Forward: From FY 2017-2018 Data	463,680	786,241
Total Indirect Costs	1,991,772 (A)	3,803,662 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	30,143,846	
Actual Indirect Costs:		
Admin. Charges	3,017,421	
Carry Forward: From FY 2017-2018 Data	463,680	
Total Indirect Costs	3,481,101	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.94 X 30,143,846	2,694,860	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,481,101	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	786,241	

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)	18.71 %	27.12 %
Direct Costs (34 CFR 75.567)	25,593,500 (B)	26,857,872 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,945,041	6,303,395
Carry Forward: From FY 2017-2018 Data	-298,768	979,519
Total Indirect Costs	4,646,273 (A)	7,282,914 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	26,857,872	
Actual Indirect Costs:		
Admin. Charges	6,303,395	
Carry Forward: From FY 2017-2018 Data	-298,768	
Total Indirect Costs	6,004,627	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
18.71 X 26,857,872	5,025,108 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	6,004,627 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	979,519	

* 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.