



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9050 - San Juan BOCES

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	2,341,853	0	0	338,816	2,003,037	0	2,003,037	0	0	
Support Serv-Students	2100-2199	2,719,946	0	0	0	2,719,946	0	2,719,946	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,014,386	0	0	148,216	866,170	0	866,170	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	5,332	0	0	0	0	5,332	5,332	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/ Grants	2500	1,500	0	0	1,500	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	218,386	0	0	66,273	0	152,113	0	152,113	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	31,156	0	0	0	0	31,156	31,156	0	0	
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	281,085	0	0	0	0	281,085	0	281,085	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	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	0	
Planning/Evaluation	2810-2814	180,671	0	0	0	180,671	0	180,671	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0	0	
Food Services Operations	3100	0	0	0	0	0	0	0	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	236,502	0	0	236,502	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		7,030,817	0	0	791,307	5,769,824	469,686	5,806,312	433,198		



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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)	7.48	8.40
Direct Costs (34 CFR 75.567)	5,257,854	5,806,312
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	341,951	433,198
Carry Forward: From FY 2017-2018 Data	55,570	54,456
Total Indirect Costs	397,521 (A)	487,654 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,806,312	
Actual Indirect Costs:		
Admin. Charges	433,198	
Carry Forward: From FY 2017-2018 Data	55,570	
Total Indirect Costs	488,768	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.48 X 5,806,312	434,312	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	488,768	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	54,456	

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)	8.24 %	8.44 %
Direct Costs (34 CFR 75.567)	5,190,534 (B)	5,769,824 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	465,000	469,686
Carry Forward: From FY 2017-2018 Data	23,074	17,327
Total Indirect Costs	488,074 (A)	487,013 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	5,769,824	
Actual Indirect Costs:		
Admin. Charges	469,686	
Carry Forward: From FY 2017-2018 Data	23,074	
Total Indirect Costs	492,760	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.24 X 5,769,824	475,433 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	492,760 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	17,327	

* 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.