



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1350 - East Grand 2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	9,488,942	0	46,210	1,017	9,441,715	0	9,441,715	0
Support Serv-Students	2100-2199	880,659	0	0	0	880,659	0	880,659	0
Support Serv-Inst Staff	2200-2219, 2221-2299	502,058	0	34,217	0	467,841	0	467,841	0
Educational Library Services	2220	356,218	0	0	18,219	337,999	0	337,999	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	230,486	0	0	65,081	0	165,405	165,405	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	410,888	0	0	0	0	410,888	0	410,888
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,110,009	0	1,052	0	1,108,957	0	1,108,957	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	172,031	0	0	0	0	172,031	0	172,031
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	1,723,305	0	0	0	0	1,723,305	1,723,305	0
Student Transportation Services	2700-2799	610,569	0	7,031	132	603,406	0	603,406	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	200,214	0	0	0	0	200,214	0	200,214
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	520	0	0	0	0	520	0	520
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	479,942	173,532	0	0	306,410	0	306,410	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	0	0	0	0	0	0	0	0
Total All Programs		16,165,841	173,532	88,510	84,449	13,146,987	2,672,363	15,035,697	783,653



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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)
- 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 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.79	4.72
Direct Costs (34 CFR 75.567)	12,614,667	15,035,697
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	674,204	783,653
Carry Forward: From FY 2016-2017 Data	13,314	-73,600
Total Indirect Costs	687,518 (A)	710,053 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	15,035,697	
Actual Indirect Costs:		
Admin. Charges	783,653	
Carry Forward: From FY 2016-2017 Data	13,314	
Total Indirect Costs	796,967	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.79 X 15,035,697	870,567	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	796,967	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-73,600	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.52 %	20.47 %
Direct Costs (34 CFR 75.567)	11,097,306 (B)	13,146,987 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,138,170	2,672,363
Carry Forward: From FY 2016-2017 Data	43,769	18,370
Total Indirect Costs	2,181,939 (A)	2,690,733 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	13,146,987	
Actual Indirect Costs:		
Admin. Charges	2,672,363	
Carry Forward: From FY 2016-2017 Data	43,769	
Total Indirect Costs	2,716,132	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.52 X 13,146,987	2,697,762 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,716,132 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	18,370	

* 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.