



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0170 - Deer Trail 26J

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	1,735,871	0	17,668	111,650	1,606,553	0	1,606,553	0
Support Serv-Students	2100-2199	140,019	0	774	33,344	105,901	0	105,901	0
Support Serv-Inst Staff	2200-2219, 2221-2299	43,265	0	7,351	0	35,914	0	35,914	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	35,522	0	0	4,137	0	31,385	31,385	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	203,317	0	0	0	0	203,317	0	203,317
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	115,416	0	166	0	115,250	0	115,250	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	93,285	0	1,850	18,713	0	72,722	0	72,722
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	22,215	0	6,797	0	15,418	0	15,418	0
Oper & Maint of Plant Serv w/o Grants	2600	361,052	0	8,589	0	0	352,463	352,463	0
Student Transportation Services	2700-2799	82,995	0	0	0	82,995	0	82,995	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	135,986	0	8,301	0	0	127,685	0	127,685
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	566	0	0	0	0	566	0	566
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	122,489	37,676	0	0	84,813	0	84,813	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	7,683	0	0	7,683	0	0	0	0
Total All Programs		3,099,681	37,676	51,496	175,527	2,046,844	788,138	2,430,692	404,290



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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	10.50
Direct Costs (34 CFR 75.567)	2,083,688	2,430,692
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	191,361	404,290
Carry Forward: From FY 2017-2018 Data	132,688	281,755
Total Indirect Costs	324,049 (A)	686,045 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	2,430,692	
Actual Indirect Costs:		
Admin. Charges	404,290	
Carry Forward: From FY 2017-2018 Data	132,688	
Total Indirect Costs	536,978	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,430,692	255,223	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	536,978	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	281,755	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,848,940 (B)	2,046,844 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	594,534	788,138
Carry Forward: From FY 2017-2018 Data	118,920	293,005
Total Indirect Costs	713,454 (A)	1,081,143 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	2,046,844	
Actual Indirect Costs:		
Admin. Charges	788,138	
Carry Forward: From FY 2017-2018 Data	118,920	
Total Indirect Costs	907,058	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,046,844	614,053 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	907,058 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	293,005	

* 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.