



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0960 - Agate 300

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	586,190	0	-374	4,157	582,407	0	582,407	0		
Support Serv-Students	2100-2199	932	0	0	0	932	0	932	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	7,151	0	0	0	7,151	0	7,151	0		
Educational Library Services	2220	2,424	0	0	2,244	180	0	180	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	176,959	0	50	34,963	0	141,946	141,946	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	341	0	0	0	0	341	0	341		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	57,025	0	1,529	0	55,496	0	55,496	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	55,326	0	0	2,931	0	52,395	0	52,395		
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	162,864	0	1,826	25,150	0	135,888	135,888	0		
Student Transportation Services	2700-2799	136,339	0	59,483	0	76,856	0	76,856	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	8,516	0	0	0	0	8,516	0	8,516		
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	0	0	0	0	0	0	0	0		
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	73,178	27,438	5,574	0	40,166	0	40,166	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	21,593	0	0	756	20,837	0	20,837	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	56,810	0	0	500	56,310	0	56,310	0		
Total All Programs		1,345,648	27,438	68,088	70,701	840,335	339,086	1,118,169	61,252		



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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	2.85
Direct Costs (34 CFR 75.567)	522,543	1,118,169
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	55,670	61,252
Carry Forward: From FY 2017-2018 Data	26,734	-29,422
Total Indirect Costs	82,404 (A)	31,830 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	1,118,169	
Actual Indirect Costs:		
Admin. Charges	61,252	
Carry Forward: From FY 2017-2018 Data	26,734	
Total Indirect Costs	87,986	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,118,169	117,408	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	87,986	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-29,422	

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)	288,632 (B)	840,335 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	243,208	339,086
Carry Forward: From FY 2017-2018 Data	404,909	491,894
Total Indirect Costs	648,117 (A)	830,980 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	840,335	
Actual Indirect Costs:		
Admin. Charges	339,086	
Carry Forward: From FY 2017-2018 Data	404,909	
Total Indirect Costs	743,995	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 840,335	252,101 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	743,995 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	491,894	

* 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.