



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0970 - Calhan RJ-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	3,066,484	0	0	275,128	2,791,356	0	2,791,356	0
Support Serv-Students	2100-2199	108,643	0	0	0	108,643	0	108,643	0
Support Serv-Inst Staff	2200-2219, 2221-2299	490,308	0	0	20,107	470,201	0	470,201	0
Educational Library Services	2220	40,389	0	0	25	40,364	0	40,364	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	53,672	0	0	0	0	53,672	53,672	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	144,612	0	0	0	0	144,612	0	144,612
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	364,291	0	0	0	364,291	0	364,291	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	297,907	0	0	0	0	297,907	0	297,907
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	4,976	0	0	0	4,976	0	4,976	0
Oper & Maint of Plant Serv w/o Grants	2600	439,034	0	12,202	0	0	426,832	426,832	0
Student Transportation Services	2700-2799	356,699	0	44	0	356,655	0	356,655	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	43,936	0	0	0	0	43,936	0	43,936
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	200,055	70,706	2,057	0	127,292	0	127,292	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
<b>Total All Programs</b>		<b>5,611,006</b>	<b>70,706</b>	<b>14,303</b>	<b>295,260</b>	<b>4,263,778</b>	<b>966,959</b>	<b>4,744,282</b>	<b>486,455</b>



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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,778,068	4,744,282
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	202,653	486,455
Carry Forward: From FY 2017-2018 Data	158,206	146,511
Total Indirect Costs	360,859 (A)	632,966 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	4,744,282	
Actual Indirect Costs:		
Admin. Charges	486,455	
Carry Forward: From FY 2017-2018 Data	158,206	
Total Indirect Costs	644,661	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,744,282	498,150	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	644,661	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	146,511	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	24.16 %	22.21 %
Direct Costs (34 CFR 75.567)	3,360,805 (B)	4,263,778 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	740,690	966,959
Carry Forward: From FY 2017-2018 Data	43,316	-19,854
Total Indirect Costs	784,006 (A)	947,105 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	4,263,778	
Actual Indirect Costs:		
Admin. Charges	966,959	
Carry Forward: From FY 2017-2018 Data	43,316	
Total Indirect Costs	1,010,275	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
24.16 X 4,263,778	1,030,129 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,010,275 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-19,854	

\* 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.