



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1350 - East Grand 2

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	10,115,857	0	27,499	1,982	10,086,376	0	10,086,376	0
Support Serv-Students	2100-2199	1,014,089	0	0	0	1,014,089	0	1,014,089	0
Support Serv-Inst Staff	2200-2219, 2221-2299	568,386	0	28,138	0	540,248	0	540,248	0
Educational Library Services	2220	358,555	0	102	16,062	342,391	0	342,391	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	173,882	0	0	74,552	0	99,330	99,330	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	429,016	0	0	0	0	429,016	0	429,016
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,138,370	0	920	0	1,137,450	0	1,137,450	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	185,036	0	0	0	0	185,036	0	185,036
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	2,250	0	0	0	2,250	0	2,250	0
Oper & Maint of Plant Serv w/o Grants	2600	1,692,017	0	0	0	0	1,692,017	1,692,017	0
Student Transportation Services	2700-2799	609,591	0	7,143	4	602,444	0	602,444	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	198,784	0	0	0	0	198,784	0	198,784
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	498	0	0	0	0	498	0	498
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	482,037	166,354	0	0	315,683	0	315,683	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		16,968,368	166,354	63,802	92,600	14,040,931	2,604,681	15,832,278	813,334



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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)	7.66	4.62
Direct Costs (34 CFR 75.567)	13,471,168	15,832,278
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	375,286	813,334
Carry Forward: From FY 2017-2018 Data	316,775	-82,643
Total Indirect Costs	692,061 (A)	730,691 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	15,832,278	
Actual Indirect Costs:		
Admin. Charges	813,334	
Carry Forward: From FY 2017-2018 Data	316,775	
Total Indirect Costs	1,130,109	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.66 X 15,832,278	1,212,752	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,130,109	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-82,643	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	21.08 %	16.68 %
Direct Costs (34 CFR 75.567)	11,792,580 (B)	14,040,931 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,160,801	2,604,681
Carry Forward: From FY 2017-2018 Data	92,357	-262,790
Total Indirect Costs	2,253,158 (A)	2,341,891 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	14,040,931	
Actual Indirect Costs:		
Admin. Charges	2,604,681	
Carry Forward: From FY 2017-2018 Data	92,357	
Total Indirect Costs	2,697,038	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.08 X 14,040,931	2,959,828 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,697,038 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-262,790	

* 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.