



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3148 - Pawnee RE-12

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	958,095	0	6,796	18,878	932,421	0	932,421	0
Support Serv-Students	2100-2199	79,668	0	0	66,421	13,247	0	13,247	0
Support Serv-Inst Staff	2200-2219, 2221-2299	893	0	0	0	893	0	893	0
Educational Library Services	2220	33,568	0	0	0	33,568	0	33,568	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	227,116	0	0	0	0	227,116	227,116	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	14,025	0	0	0	0	14,025	0	14,025
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	9,624	0	0	1,844	0	7,780	0	7,780
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	747	0	0	0	747	0	747	0
Oper & Maint of Plant Serv w/o Grants	2600	347,918	0	90,120	0	0	257,798	257,798	0
Student Transportation Services	2700-2799	145,985	0	0	0	145,985	0	145,985	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	25,859	0	0	0	0	25,859	0	25,859
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	72,832	30,822	0	0	42,010	0	42,010	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	142,509	0	142,509	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>2,058,839</b>	<b>30,822</b>	<b>239,425</b>	<b>87,143</b>	<b>1,168,871</b>	<b>532,578</b>	<b>1,653,785</b>	<b>47,664</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)	2.87	3.14
Direct Costs (34 CFR 75.567)	1,549,139	1,653,785
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	41,183	47,664
Carry Forward: From FY 2017-2018 Data	4,108	4,308
Total Indirect Costs	45,291 (A)	51,972 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	1,653,785	
Actual Indirect Costs:		
Admin. Charges	47,664	
Carry Forward: From FY 2017-2018 Data	4,108	
Total Indirect Costs	51,772	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.87 X 1,653,785	47,464	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	51,772	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	4,308	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,124,892 (B)	1,168,871 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	538,209	532,578
Carry Forward: From FY 2017-2018 Data	329,371	511,288
Total Indirect Costs	867,580 (A)	1,043,866 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	1,168,871	
Actual Indirect Costs:		
Admin. Charges	532,578	
Carry Forward: From FY 2017-2018 Data	329,371	
Total Indirect Costs	861,949	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,168,871	350,661 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	861,949 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	511,288	

\* 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.