



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2530 - ROCKY FORD R-2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	5,107,233	0	4,304	3,527	5,099,402	0	5,099,402	0		
Support Serv-Students	2100-2199	215,401	0	0	1,418	213,983	0	213,983	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	411,893	0	70,021	0	341,872	0	341,872	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	17,081	0	0	0	0	17,081	17,081	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	225,288	0	0	0	0	225,288	0	225,288		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	508,718	0	0	4,437	504,281	0	504,281	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	147,204	0	0	0	0	147,204	0	147,204		
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	89	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	1,036,374	0	10,843	0	0	1,025,531	1,025,531	0		
Student Transportation Services	2700-2799	262,517	0	406	0	262,111	0	262,111	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	66,515	0	0	0	0	66,515	0	66,515		
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	142	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	12,667	0	0	0	0	12,667	0	12,667		
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	641,119	31,091	33,466	0	576,562	0	576,562	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	76,002	0	0	0	76,002	0	76,002	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	2,926	0	0	0	2,926	0	2,926	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>8,730,938</b>	<b>31,091</b>	<b>119,040</b>	<b>9,382</b>	<b>7,077,139</b>	<b>1,494,286</b>	<b>8,119,751</b>	<b>451,674</b>		



# Colorado Department of Education

## Indirect Cost Report

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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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

3.3

8.05

7,862,688

8,119,751

240,684

451,674

18,600

202,322

259,284 (A)

653,996 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

8,119,751

Actual Indirect Costs:

Admin. Charges

451,674

Carry Forward: From FY 2015-2016 Data

18,600

Total Indirect Costs

470,274

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

3.3 X 8,119,751

267,952

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

470,274

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

202,322



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.94 %	21.49 %
Direct Costs (34 CFR 75.567)	6,712,001 (B)	7,077,139 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,391,371	1,494,286
Carry Forward: From FY 2015-2016 Data	13,979	26,312
Total Indirect Costs	1,405,350 (A)	1,520,598 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	7,077,139
Actual Indirect Costs:	
Admin. Charges	1,494,286
Carry Forward: From FY 2015-2016 Data	13,979
Total Indirect Costs	1,508,265

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.94 X 7,077,139

1,481,953 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,508,265 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

26,312

\* 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.