



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0310 - McClave Re-2

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	2,122,842	0	5,805	4,931	2,112,106	0	2,112,106	0		
Support Serv-Students	2100-2199	87,428	0	0	0	87,428	0	87,428	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0		
Educational Library Services	2220	3,500	0	0	0	3,500	0	3,500	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	110,424	0	0	0	0	110,424	110,424	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	188,945	0	0	0	188,945	0	188,945	0		
Sup Serv-Business w/ Grants	2500	27,505	0	0	0	27,505	0	27,505	0		
Sup Serv-Business w/o Grants	2500	142,461	0	0	0	0	142,461	0	142,461		
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	484,033	0	53,934	0	0	430,099	430,099	0		
Student Transportation Services	2700-2799	146,554	0	19,594	0	126,960	0	126,960	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	0	0	0	0	0	0	0	0		
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	1,237	0	0	0	1,237	0	1,237	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	200,945	95,941	0	0	105,004	0	105,004	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	3,736	0	0	0	3,736	0	3,736	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	65,763	0	0	65,763	0	0	0	0		
Total All Programs		3,585,373	95,941	79,333	70,694	2,656,421	682,984	3,196,944	142,461		



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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)
- 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 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.41	4.05
Direct Costs (34 CFR 75.567)	2,774,449	3,196,944
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	140,510	142,461
Carry Forward: From FY 2016-2017 Data	-14,572	-13,096
Total Indirect Costs	125,938 (A)	129,365 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,196,944	
Actual Indirect Costs:		
Admin. Charges	142,461	
Carry Forward: From FY 2016-2017 Data	-14,572	
Total Indirect Costs	127,889	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.41 X 3,196,944	140,985	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	127,889	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-13,096	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.00 %	24.99 %
Direct Costs (34 CFR 75.567)	2,298,713 (B)	2,656,421 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	652,798	682,984
Carry Forward: From FY 2016-2017 Data	-37,970	-19,091
Total Indirect Costs	614,828 (A)	663,893 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	2,656,421	
Actual Indirect Costs:		
Admin. Charges	682,984	
Carry Forward: From FY 2016-2017 Data	-37,970	
Total Indirect Costs	645,014	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.00 X 2,656,421	664,105 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	645,014 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-19,091	

* 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.