



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500 - Salida R-32

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

(Using FY 2018-2019 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	8,896,482	0	112,348	1,521	8,782,613	0	8,782,613	0
Support Serv-Students	2100-2199	1,812,857	0	0	3,915	1,808,942	0	1,808,942	0
Support Serv-Inst Staff	2200-2219, 2221-2299	742,170	0	1,062	5,760	735,348	0	735,348	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	4,727	0	0	0	4,727	0	4,727	0
Support Serv-General Admin w/o Grants	2300	22,631	0	0	0	0	22,631	22,631	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	728,442	0	0	4,420	0	724,022	0	724,022
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	756,749	0	0	6,953	749,796	0	749,796	0
Sup Serv-Business w/ Grants	2500	41,213	0	0	0	41,213	0	41,213	0
Sup Serv-Business w/o Grants	2500	372,613	0	0	0	0	372,613	0	372,613
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	18,144	0	0	0	18,144	0	18,144	0
Oper & Maint of Plant Serv w/o Grants	2600	1,278,740	0	539	0	0	1,278,201	1,278,201	0
Student Transportation Services	2700-2799	358,659	0	6,570	0	352,089	0	352,089	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	19,303	0	0	0	19,303	0	19,303	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	666,398	0	0	0	0	666,398	0	666,398
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	139,345	0	0	128,010	0	11,335	0	11,335
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	591,160	224,044	2,710	876	363,530	0	363,530	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	196,261	0	196,261	0	0	0	0	0
Other Uses	5000	58,309	0	0	58,309	0	0	0	0
Debt Service	5100	23,533	0	0	23,533	0	0	0	0
Total All Programs		16,727,736	224,044	319,490	233,297	12,875,705	3,075,200	14,176,537	1,774,368



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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)	9.83	10.50
Direct Costs (34 CFR 75.567)	11,703,467	14,176,537
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	846,166	1,774,368
Carry Forward: From FY 2016-2017 Data	164,268	545,082
Total Indirect Costs	1,010,434 (A)	2,319,450 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	14,176,537	
Actual Indirect Costs:		
Admin. Charges	1,774,368	
Carry Forward: From FY 2016-2017 Data	164,268	
Total Indirect Costs	1,938,636	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.83 X 14,176,537	1,393,554	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,938,636	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	545,082	

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)	21.00 %	27.78 %
Direct Costs (34 CFR 75.567)	10,595,516 (B)	12,875,705 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,904,657	3,075,200
Carry Forward: From FY 2016-2017 Data	130,701	502,003
Total Indirect Costs	2,035,358 (A)	3,577,203 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	12,875,705	
Actual Indirect Costs:		
Admin. Charges	3,075,200	
Carry Forward: From FY 2016-2017 Data	130,701	
Total Indirect Costs	3,205,901	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.00 X 12,875,705	2,703,898 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,205,901 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	502,003	

* 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.