



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0550 - North Conejos RE-1J

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	5,812,313	0	15,450	353,724	5,443,139	0	5,443,139	0		
Support Serv-Students	2100-2199	252,732	0	0	0	252,732	0	252,732	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	303,415	0	405	0	303,010	0	303,010	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	17,094	0	0	0	17,094	0	17,094	0		
Support Serv-General Admin w/o Grants	2300	225,812	0	0	112,368	0	113,444	113,444	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	421,553	0	0	0	0	421,553	0	421,553		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	609,942	0	0	0	609,942	0	609,942	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	45,403	0	0	0	0	45,403	0	45,403		
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	576,859	0	0	0	0	576,859	576,859	0		
Student Transportation Services	2700-2799	404,286	0	0	0	404,286	0	404,286	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	301,157	0	0	0	0	301,157	0	301,157		
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	464,639	195,273	0	0	269,366	0	269,366	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		9,435,205	195,273	15,855	466,092	7,299,569	1,458,416	7,989,872	768,113		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	7,696,054	7,989,872
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	631,735	768,113
Carry Forward: From FY 2016-2017 Data	276,807	205,983
Total Indirect Costs	908,542 (A)	974,096 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	7,989,872	
Actual Indirect Costs:		
Admin. Charges	768,113	
Carry Forward: From FY 2016-2017 Data	276,807	
Total Indirect Costs	1,044,920	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 7,989,872	838,937	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,044,920	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	205,983	

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)	17.83 %	21.44 %
Direct Costs (34 CFR 75.567)	7,050,956 (B)	7,299,569 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,351,525	1,458,416
Carry Forward: From FY 2016-2017 Data	-50,267	106,636
Total Indirect Costs	1,301,258 (A)	1,565,052 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	7,299,569	
Actual Indirect Costs:		
Admin. Charges	1,458,416	
Carry Forward: From FY 2016-2017 Data	-50,267	
Total Indirect Costs	1,408,149	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.83 X 7,299,569	1,301,513 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,408,149 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	106,636	

* 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.