



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 0580 - South Conejos RE-10

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	1,508,058	0	0	29,709	1,478,349	0	1,478,349	0
Support Serv-Students	2100-2199	221,860	0	0	0	221,860	0	221,860	0
Support Serv-Inst Staff	2200-2219, 2221-2299	43,580	0	0	0	43,580	0	43,580	0
Educational Library Services	2220	14,768	0	0	3,324	11,444	0	11,444	0
Support Serv-General Admin w/ Grants	2300	2,680	0	0	0	2,680	0	2,680	0
Support Serv-General Admin w/o Grants	2300	272,486	0	0	0	0	272,486	272,486	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	24,748	0	0	0	0	24,748	0	24,748
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	88,878	0	0	0	88,878	0	88,878	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	9,510	0	0	0	0	9,510	0	9,510
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	250,925	0	0	1,645	0	249,280	249,280	0
Student Transportation Services	2700-2799	142,274	0	31,494	0	110,780	0	110,780	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,484	0	0	0	2,484	0	2,484	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	158,729	0	0	0	0	158,729	0	158,729
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	13,952	0	0	0	0	13,952	0	13,952
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	168,451	59,569	0	0	108,882	0	108,882	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
<b>Total All Programs</b>		<b>2,923,383</b>	<b>59,569</b>	<b>31,494</b>	<b>34,678</b>	<b>2,068,937</b>	<b>728,705</b>	<b>2,590,703</b>	<b>206,939</b>



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	7.93
Direct Costs (34 CFR 75.567)	2,706,523	2,590,703
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	165,812	206,939
Carry Forward: From FY 2016-2017 Data	63,663	-1,422
Total Indirect Costs	229,475 (A)	205,517 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	2,590,703	
Actual Indirect Costs:		
Admin. Charges	206,939	
Carry Forward: From FY 2016-2017 Data	63,663	
Total Indirect Costs	270,602	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,590,703	272,024	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	270,602	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-1,422	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></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)	2,103,566 (B)	2,068,937 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	745,367	728,705
Carry Forward: From FY 2016-2017 Data	276,207	384,231
Total Indirect Costs	1,021,574 (A)	1,112,936 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	2,068,937	
Actual Indirect Costs:		
Admin. Charges	728,705	
Carry Forward: From FY 2016-2017 Data	276,207	
Total Indirect Costs	1,004,912	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,068,937	620,681 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,004,912 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	384,231	

\* 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.