



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0870 - Delta County 50(J)

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	28,801,320	0	299,275	109,525	28,392,520	0	28,392,520	0
Support Serv-Students	2100-2199	2,528,986	0	5,308	-134,056	2,657,734	0	2,657,734	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,273,649	0	147,403	51,096	2,075,150	0	2,075,150	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	83,007	0	0	61,930	0	21,077	21,077	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	640,691	0	0	0	0	640,691	0	640,691
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	3,867,654	0	0	0	3,867,654	0	3,867,654	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	1,201,739	0	13,604	125,645	0	1,062,490	0	1,062,490
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	4,462,908	0	141,953	78,732	0	4,242,223	4,242,223	0
Student Transportation Services	2700-2799	1,572,121	0	9,442	7,952	1,554,727	0	1,554,727	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	18,000	0	0	0	18,000	0	18,000	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	1,679,559	0	168,922	0	0	1,510,637	0	1,510,637
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	24,578	0	0	0	0	24,578	0	24,578
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	108,946	0	0	0	108,946	0	108,946	0
Food Services Operations	3100	1,683,786	654,036	9,590	0	1,020,160	0	1,020,160	0
Enterprise Operations	3200	299	0	0	0	299	0	299	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	1,457,094	0	6,735	155,807	1,294,552	0	1,294,552	0
Facil Acquisition & Construction Svcs	4000	455,195	0	236,646	206,054	12,495	0	12,495	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	413,572	0	0	413,572	0	0	0	0
<b>Total All Programs</b>		<b>51,273,104</b>	<b>654,036</b>	<b>1,038,878</b>	<b>1,076,257</b>	<b>41,002,237</b>	<b>7,501,696</b>	<b>45,265,537</b>	<b>3,238,396</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)	8.78	6.73
Direct Costs (34 CFR 75.567)	39,617,820	45,265,537
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,339,327	3,238,396
Carry Forward: From FY 2016-2017 Data	543,451	-192,467
Total Indirect Costs	2,882,778 (A)	3,045,929 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	45,265,537	
Actual Indirect Costs:		
Admin. Charges	3,238,396	
Carry Forward: From FY 2016-2017 Data	543,451	
Total Indirect Costs	3,781,847	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.78 X 45,265,537	3,974,314	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,781,847	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-192,467	

## UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.40 %	17.92 %
Direct Costs (34 CFR 75.567)	35,890,597 (B)	41,002,237 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	6,217,160	7,501,696
Carry Forward: From FY 2016-2017 Data	297,698	-155,040
Total Indirect Costs	6,514,858 (A)	7,346,656 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	41,002,237	
Actual Indirect Costs:		
Admin. Charges	7,501,696	
Carry Forward: From FY 2016-2017 Data	297,698	
Total Indirect Costs	7,799,394	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.40 X 41,002,237	7,954,434 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	7,799,394 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-155,040	

\* 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.