



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0930 - Kiowa C-2

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	2,041,530	0	0	151,879	1,889,651	0	1,889,651	0
Support Serv-Students	2100-2199	92,147	0	0	0	92,147	0	92,147	0
Support Serv-Inst Staff	2200-2219, 2221-2299	117,564	0	0	0	117,564	0	117,564	0
Educational Library Services	2220	36,030	0	0	5,022	31,008	0	31,008	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	44,656	0	0	0	0	44,656	44,656	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	194,256	0	0	0	0	194,256	0	194,256
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	244,611	0	0	0	244,611	0	244,611	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	91,848	0	0	13,273	0	78,575	0	78,575
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	397,457	0	0	0	0	397,457	397,457	0
Student Transportation Services	2700-2799	114,684	0	0	0	114,684	0	114,684	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	135,269	0	0	27,916	0	107,353	0	107,353
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	3,192	0	0	0	3,192	0	3,192	0
Food Services Operations	3100	153,217	56,738	0	0	96,479	0	96,479	0
Enterprise Operations	3200	334	0	0	0	334	0	334	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	3,447	0	0	3,447	0	0	0	0
Total All Programs		3,670,242	56,738	0	201,537	2,589,670	822,297	3,031,783	380,184



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) <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)	2,569,422	3,031,783
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	302,071	380,184
Carry Forward: From FY 2016-2017 Data	73,956	135,803
Total Indirect Costs	376,027 (A)	515,987 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,031,783	
Actual Indirect Costs:		
Admin. Charges	380,184	
Carry Forward: From FY 2016-2017 Data	73,956	
Total Indirect Costs	454,140	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,031,783	318,337	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	454,140	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	135,803	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,153,105 (B)	2,589,670 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	977,038	822,297
Carry Forward: From FY 2016-2017 Data	297,437	342,833
Total Indirect Costs	1,274,475 (A)	1,165,130 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	2,589,670	
Actual Indirect Costs:		
Admin. Charges	822,297	
Carry Forward: From FY 2016-2017 Data	297,437	
Total Indirect Costs	1,119,734	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,589,670	776,901 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,119,734 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	342,833	

* 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.