



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1400 - La Veta Re-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	1,675,703	0	13,395	4,947	1,657,361	0	1,657,361	0
Support Serv-Students	2100-2199	231,543	0	0	32,077	199,466	0	199,466	0
Support Serv-Inst Staff	2200-2219, 2221-2299	67,288	0	0	0	67,288	0	67,288	0
Educational Library Services	2220	40,755	0	0	3,716	37,039	0	37,039	0
Support Serv-General Admin w/ Grants	2300	11,262	0	0	11,262	0	0	0	0
Support Serv-General Admin w/o Grants	2300	41,868	0	0	0	0	41,868	41,868	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	172,583	0	0	0	0	172,583	0	172,583
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	166,767	0	0	0	166,767	0	166,767	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	164,540	0	0	0	0	164,540	0	164,540
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	344,202	0	8,749	0	0	335,453	335,453	0
Student Transportation Services	2700-2799	96,046	0	0	0	96,046	0	96,046	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	133,453	0	0	0	0	133,453	0	133,453
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	13,793	0	0	0	13,793	0	13,793	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	117,197	45,029	0	0	72,168	0	72,168	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>3,277,000</b>	<b>45,029</b>	<b>22,144</b>	<b>52,002</b>	<b>2,309,928</b>	<b>847,897</b>	<b>2,687,249</b>	<b>470,576</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)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,493,130	2,687,249
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	408,715	470,576
Carry Forward: From FY 2016-2017 Data	516,951	705,366
Total Indirect Costs	925,666 (A)	1,175,942 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	2,687,249	
Actual Indirect Costs:		
Admin. Charges	470,576	
Carry Forward: From FY 2016-2017 Data	516,951	
Total Indirect Costs	987,527	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,687,249	282,161	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	987,527	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	705,366	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,117,057 (B)	2,309,928 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	808,822	847,897
Carry Forward: From FY 2016-2017 Data	235,012	389,931
Total Indirect Costs	1,043,834 (A)	1,237,828 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	2,309,928	
Actual Indirect Costs:		
Admin. Charges	847,897	
Carry Forward: From FY 2016-2017 Data	235,012	
Total Indirect Costs	1,082,909	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,309,928	692,978 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,082,909 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	389,931	

\* 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.