



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2070 - Mancos Re-6

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	2,868,720	0	5,379	164,286	2,699,055	0	2,699,055	0
Support Serv-Students	2100-2199	226,344	0	0	0	226,344	0	226,344	0
Support Serv-Inst Staff	2200-2219, 2221-2299	77,975	0	0	0	77,975	0	77,975	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	33,740	0	0	1,354	0	32,386	32,386	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	191,007	0	0	0	0	191,007	0	191,007
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	399,048	0	0	0	399,048	0	399,048	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	131,062	0	0	476	0	130,586	0	130,586
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	556,967	0	0	0	0	556,967	556,967	0
Student Transportation Services	2700-2799	185,795	0	0	0	185,795	0	185,795	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	154,917	0	7,399	0	0	147,518	0	147,518
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	18,643	0	0	18,643	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	267,892	125,750	24,513	0	117,629	0	117,629	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	244,289	0	244,289	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	44,520	0	0	44,520	0	0	0	0
<b>Total All Programs</b>		<b>5,400,919</b>	<b>125,750</b>	<b>281,580</b>	<b>229,279</b>	<b>3,705,846</b>	<b>1,058,464</b>	<b>4,295,199</b>	<b>469,111</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	10.50
Direct Costs (34 CFR 75.567)	3,922,815	4,295,199
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	445,617	469,111
Carry Forward: From FY 2016-2017 Data	203,957	222,072
Total Indirect Costs	649,574 (A)	691,183 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	4,295,199	
Actual Indirect Costs:		
Admin. Charges	469,111	
Carry Forward: From FY 2016-2017 Data	203,957	
Total Indirect Costs	673,068	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,295,199	450,996	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	673,068	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	222,072	

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)	23.97 %	30.00 %
Direct Costs (34 CFR 75.567)	3,399,176 (B)	3,705,846 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	963,715	1,058,464
Carry Forward: From FY 2016-2017 Data	-111,309	58,864
Total Indirect Costs	852,406 (A)	1,117,328 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	3,705,846	
Actual Indirect Costs:		
Admin. Charges	1,058,464	
Carry Forward: From FY 2016-2017 Data	-111,309	
Total Indirect Costs	947,155	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.97 X 3,705,846	888,291 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	947,155 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	58,864	

\* 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.