



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2520 - East Otero R-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

| Programs   | Code                 | Total Costs           |                |                |                              | Excluded and/or Unallowed Costs |                  | Used by Unrestricted Rate |                  | Used by Restricted Rate |  |
|--|----------------------|-----------------------|----------------|----------------|------------------------------|---------------------------------|------------------|---------------------------|------------------|-------------------------|--|
|  |                      | Applicable Costs<br>A | Food<br>B      | Capital<br>C   | Other<br>Expenses/<br>Uses D | Direct<br>Cost                  | Indirect<br>Cost | Direct<br>Cost            | Indirect<br>Cost |                         |  |
| Instruction  | 0010-2099            | 9,461,946             | 0              | 125,877        | 131,035                      | 9,205,034                       | 0                | 9,205,034                 | 0                |                         |  |
| Support Serv-Students                                    | 2100-2199            | 802,018               | 0              | 0              | 346,846                      | 455,172                         | 0                | 455,172                   | 0                |                         |  |
| Support Serv-Inst Staff                                  | 2200-2219, 2221-2299 | 263,397               | 0              | 772            | 0                            | 262,625                         | 0                | 262,625                   | 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                 | 25,043                | 0              | 0              | 0                            | 0                               | 25,043           | 25,043                    | 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                 | 315,308               | 0              | 4,231          | 468                          | 0                               | 310,609          | 0                         | 310,609          |                         |  |
| Sup Serv Gen Admin Cabinet Level NOT like Superintendent | 2304                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-School Admin                                    | 2400-2499            | 781,008               | 0              | 0              | 0                            | 781,008                         | 0                | 781,008                   | 0                |                         |  |
| Sup Serv-Business w/ Grants                              | 2500                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Sup Serv-Business w/o Grants                             | 2500                 | 122,765               | 0              | 0              | 0                            | 0                               | 122,765          | 0                         | 122,765          |                         |  |
| 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                 | 1,670,148             | 0              | 0              | 0                            | 0                               | 1,670,148        | 1,670,148                 | 0                |                         |  |
| Student Transportation Services                          | 2700-2799            | 381,885               | 0              | 1,419          | 0                            | 380,466                         | 0                | 380,466                   | 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 | 762,180               | 0              | 234,132        | 0                            | 0                               | 528,048          | 0                         | 528,048          |                         |  |
| 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            | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| Food Services Operations                                 | 3100                 | 1,013,074             | 585,812        | 4,009          | 4,459                        | 418,794                         | 0                | 418,794                   | 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                 | 313,768               | 0              | 3,710          | 0                            | 310,058                         | 0                | 310,058                   | 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                 | 20,170                | 0              | 0              | 20,170                       | 0                               | 0                | 0                         | 0                |                         |  |
| Debt Service   | 5100                 | 0                     | 0              | 0              | 0                            | 0                               | 0                | 0                         | 0                |                         |  |
| <b>Total All Programs</b>                                |                      | <b>15,932,710</b>     | <b>585,812</b> | <b>374,150</b> | <b>502,978</b>               | <b>11,813,157</b>               | <b>2,656,613</b> | <b>13,508,348</b>         | <b>961,422</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><br>(From 2 years prior)                |               |              |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 8.60          | 6.42         |
| Direct Costs (34 CFR 75.567)   | 11,653,831    | 13,508,348   |
| Indirect Costs:  |               |              |
| Admin. Charges (34 CFR 75.565)   | 951,289       | 961,422      |
| Carry Forward: From FY 2016-2017 Data                                  | 106,379       | -93,917      |
| Total Indirect Costs   | 1,057,668 (A) | 867,505 (A)  |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2018-2019)                  |               |              |
| Actual Direct Costs  | 13,508,348    |              |
| Actual Indirect Costs:   |               |              |
| Admin. Charges   | 961,422       |              |
| Carry Forward: From FY 2016-2017 Data                                  | 106,379       |              |
| Total Indirect Costs   | 1,067,801     |              |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |              |
| Actual Direct Costs  |               |              |
| Fixed Rate % X Actual Direct Costs                                     |               |              |
| 8.6 X 13,508,348   | 1,161,718     |              |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2018-2019) | 1,067,801     |              |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2020-2021)          | -93,917       |              |

UNRESTRICTED RATE

|  | FY 2018-2019   | FY 2020-2021   |
|--|----------------|----------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |                |                |
| Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)                | 23.73 %        | 20.55 %        |
| Direct Costs (34 CFR 75.567)   | 10,075,943 (B) | 11,813,157 (B) |
| Indirect Costs:  |                |                |
| Admin. Charges (34 CFR 75.565)   | 2,426,232      | 2,656,613      |
| Carry Forward: From FY 2016-2017 Data                                  | -82,063        | -228,712       |
| Total Indirect Costs   | 2,344,169 (A)  | 2,427,901 (A)  |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2018-2019)                         |                |                |
| Actual Direct Costs  | 11,813,157     |                |
| Actual Indirect Costs:   |                |                |
| Admin. Charges   | 2,656,613      |                |
| Carry Forward: From FY 2016-2017 Data                                  | -82,063        |                |
| Total Indirect Costs   | 2,574,550      |                |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |                |                |
| Actual Direct Costs  |                |                |
| Fixed Rate % X Actual Direct Costs                                     |                |                |
| 23.73 X 11,813,157   | 2,803,262 (E)  |                |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2018-2019) | 2,574,550 (F)  |                |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2020-2021)          | -228,712       |                |

\* 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.