Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2530 - Rocky Ford R-2

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 A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	5,416,795	0	16,631	5,489	5,394,675	0	5,394,675	0
Support Serv-Students	2100-2199	222,036	0	0	0	222,036	0	222,036	0
Support Serv-Inst Staff	2200-2219, 2221-2299	355,960	0	1,356	0	354,604	0	354,604	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	124,750	0	0	0	0	124,750	124,750	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	246,288	0	0	0	0	246,288	0	246,288
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	516,608	0	0	4,920	511,688	0	511,688	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	154,545	0	0	0	0	154,545	0	154,545
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	1,234,041	0	231,584	0	0	1,002,457	1,002,457	0
Student Transportation Services	2700-2799	273,989	0	0	0	273,989	0	273,989	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	71,881	0	22,580	0	0	49,301	0	49,301
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	13,036	0	0	0	0	13,036	0	13,036
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	591,860	28,746	0	0	563,114	0	563,114	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	73,461	0	0	0	73,461	0	73,461	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	1,334	0	0	0	1,334	0	1,334	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
Total All Programs		9,296,584	28,746	272,151	10,409	7,394,901	1,590,377	8,522,108	463,170

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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)

	FY 2018-2019	FY 2020-2021
a) **APPLIED COSTS:**		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.97	5.65
Direct Costs (34 CFR 75.567)	7,830,542	8,522,108
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	416,762	463,170
Carry Forward: From FY 2016-2017 Data	-20,936	18,685
Total Indirect Costs	395,826 (A)	481,855 (A)
b) **ACTUAL COSTS:**		
(From FY 2018-2019)		
Actual Direct Costs	8,522,108	
Actual Indirect Costs:		
Admin. Charges	463,170	
Carry Forward: From FY 2016-2017 Data	-20,936	
Total Indirect Costs	442,234	
c) **CARRY FORWARD COMPUTATION:**		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.97 X 8,522,108	423,549	
Should Have Recovered Actual		
Indirect Costs for (From FY 2018-2019)	442,234	
Under or (Over) Recovery (E – F)	18,685	
(For use in FY 2020-2021)		

		FY 2018-2019	FY 2020-2021
a)	**APPLIED COSTS:**		
	(From 2 years prior)		
	Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.33 %	22.67 %
	Direct Costs (34 CFR 75.567)	6,847,785 (B)	7,394,901 (B)
	Indirect Costs:		
	Admin. Charges (34 CFR 75.565)	1,365,056	1,590,377
	Carry Forward: From FY 2016-2017 Data	-1,069	85,925
	Total Indirect Costs	1,363,987 (A)	1,676,302 (A)

b)	**ACTUAL COSTS:**	
	(From FY 2018-2019)	
	Actual Direct Costs	7,394,901
	Actual Indirect Costs:	
	Admin. Charges	1,590,377
	Carry Forward: From FY 2016-2017 Data	-1,069
	Total Indirect Costs	1,589,308

c)	**CARRY FORWARD COMPUTATION:**	
	Actual Direct Costs	
	Fixed Rate % X Actual Direct Costs	
	20.33 X 7,394,901	1,503,383 (E)
	Should Have Recovered Actual	
	Indirect Costs for (From FY 2018-2019)	1,589,308 (F)
	Under or (Over) Recovery (E - F)	85,925
	(For use in FY 2020-2021)	

* 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.