



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2540 - Fowler R-4J

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	2,995,065	0	0	265,654	2,729,411	0	2,729,411	0
Support Serv-Students	2100-2199	132,692	0	0	0	132,692	0	132,692	0
Support Serv-Inst Staff	2200-2219, 2221-2299	11,488	0	0	0	11,488	0	11,488	0
Educational Library Services	2220	63,266	0	0	5,439	57,827	0	57,827	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	150,018	0	0	25,476	0	124,542	124,542	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	219,374	0	0	-2	219,376	0	219,376	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	106,537	0	0	0	0	106,537	0	106,537
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	437,281	0	0	0	0	437,281	437,281	0
Student Transportation Services	2700-2799	182,012	0	0	0	182,012	0	182,012	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	76,855	0	0	0	0	76,855	0	76,855
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	608	0	0	0	608	0	608	0
Other Sup Services w/o Grants	2900	887	0	0	0	0	887	0	887
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	41,290	0	0	41,290	0	0	0	0
Food Services Operations	3100	211,303	104,064	0	0	107,239	0	107,239	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	98,164	0	0	0	98,164	0	98,164	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		4,726,840	104,064	0	337,857	3,538,817	746,102	4,100,640	184,279



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.29	4.06
Direct Costs (34 CFR 75.567)	3,540,316	4,100,640
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	154,666	184,279
Carry Forward: From FY 2016-2017 Data	14,824	-17,821
Total Indirect Costs	169,490 (A)	166,458 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	4,100,640	
Actual Indirect Costs:		
Admin. Charges	184,279	
Carry Forward: From FY 2016-2017 Data	14,824	
Total Indirect Costs	199,103	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.29 X 4,100,640	216,924	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	199,103	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-17,821	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.00 %	17.77 %
Direct Costs (34 CFR 75.567)	2,987,635 (B)	3,538,817 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	692,576	746,102
Carry Forward: From FY 2016-2017 Data	21,480	-117,122
Total Indirect Costs	714,056 (A)	628,980 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	3,538,817	
Actual Indirect Costs:		
Admin. Charges	746,102	
Carry Forward: From FY 2016-2017 Data	21,480	
Total Indirect Costs	767,582	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.00 X 3,538,817	884,704 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	767,582 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-117,122	

* 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.