



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2630 - Haxtun RE-2J

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	2,455,149	0	0	350,511	2,104,638	0	2,104,638	0		
Support Serv-Students	2100-2199	67,448	0	0	0	67,448	0	67,448	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	100,666	0	0	7,447	93,219	0	93,219	0		
Educational Library Services	2220	23,763	0	0	1,509	22,254	0	22,254	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	23,092	0	0	0	0	23,092	23,092	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	179,968	0	0	0	0	179,968	0	179,968		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	288,818	0	0	9,462	279,356	0	279,356	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	87,335	0	0	0	0	87,335	0	87,335		
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	341,249	0	1,243	0	0	340,006	340,006	0		
Student Transportation Services	2700-2799	147,545	0	0	0	147,545	0	147,545	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	34,533	0	0	0	0	34,533	0	34,533		
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	10,850	0	0	10,850	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	174,880	72,561	0	0	102,319	0	102,319	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		
Total All Programs		3,935,296	72,561	1,243	379,779	2,816,779	664,934	3,179,877	301,836		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,977,456	3,179,877
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	244,832	301,836
Carry Forward: From FY 2016-2017 Data	99,649	67,598
Total Indirect Costs	344,481 (A)	369,434 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,179,877	
Actual Indirect Costs:		
Admin. Charges	301,836	
Carry Forward: From FY 2016-2017 Data	99,649	
Total Indirect Costs	401,485	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,179,877	333,887	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	401,485	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	67,598	

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)	30.00 %	20.60 %
Direct Costs (34 CFR 75.567)	2,530,856 (B)	2,816,779 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	590,189	664,934
Carry Forward: From FY 2016-2017 Data	95,307	-84,793
Total Indirect Costs	685,496 (A)	580,141 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	2,816,779	
Actual Indirect Costs:		
Admin. Charges	664,934	
Carry Forward: From FY 2016-2017 Data	95,307	
Total Indirect Costs	760,241	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,816,779	845,034 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	760,241 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-84,793	

* 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.