



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2865 - Revere School District

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	1,539,025	0	8,412	223,319	1,307,294	0	1,307,294	0		
Support Serv-Students	2100-2199	62,171	0	0	0	62,171	0	62,171	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	75,377	0	0	0	75,377	0	75,377	0		
Educational Library Services	2220	10,206	0	0	0	10,206	0	10,206	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	13,381	0	0	0	0	13,381	13,381	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	166,889	0	0	20,010	0	146,879	0	146,879		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	137,297	0	7,723	0	129,574	0	129,574	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	11,410	0	0	11,410	0	0	0	0		
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	219,013	0	2,573	0	0	216,440	216,440	0		
Student Transportation Services	2700-2799	150,719	0	41,850	0	108,869	0	108,869	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	12,584	0	0	0	0	12,584	0	12,584		
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	95,766	45,922	320	43	49,481	0	49,481	0		
Enterprise Operations	3200	878	0	0	0	878	0	878	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	88,944	0	0	0	88,944	0	88,944	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	19,732	0	19,732	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		2,603,392	45,922	80,610	254,782	1,832,794	389,284	2,062,615	159,463		



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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)	1,570,906	2,062,615
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	190,175	159,463
Carry Forward: From FY 2016-2017 Data	202,675	145,563
Total Indirect Costs	392,850 (A)	305,026 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	2,062,615	
Actual Indirect Costs:		
Admin. Charges	159,463	
Carry Forward: From FY 2016-2017 Data	202,675	
Total Indirect Costs	362,138	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,062,615	216,575	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	362,138	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	145,563	

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 %	15.86 %
Direct Costs (34 CFR 75.567)	1,363,167 (B)	1,832,794 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	395,193	389,284
Carry Forward: From FY 2016-2017 Data	61,942	-98,612
Total Indirect Costs	457,135 (A)	290,672 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	1,832,794	
Actual Indirect Costs:		
Admin. Charges	389,284	
Carry Forward: From FY 2016-2017 Data	61,942	
Total Indirect Costs	451,226	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,832,794	549,838 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	451,226 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-98,612	

* 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.