



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9175 - Colorado River BOCES

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	3,398,418	0	3,526	2,133,785	1,261,107	0	1,261,107	0		
Support Serv-Students	2100-2199	2,114,074	0	12,084	1,726,260	375,730	0	375,730	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,765,382	0	11,168	10,424	1,743,790	0	1,743,790	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	138,095	0	0	138,095	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	137	0	0	0	0	137	137	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	53,119	0	0	0	0	53,119	0	53,119		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	226,348	0	0	0	226,348	0	226,348	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	159,091	0	0	0	0	159,091	0	159,091		
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	61,072	0	0	0	0	61,072	61,072	0		
Student Transportation Services	2700-2799	202,282	0	53,211	0	149,071	0	149,071	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	180,212	0	0	0	0	180,212	0	180,212		
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	178,573	0	0	2,000	0	176,573	0	176,573		
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	7,101	0	0	0	7,101	0	7,101	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	16,086	0	0	0	16,086	0	16,086	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	20,700	0	0	20,700	0	0	0	0		
Total All Programs		8,520,690	0	79,989	4,031,264	3,779,233	630,204	3,840,442	568,995		



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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

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2016-2017 Data

Total Indirect Costs

FY 2018-2019

FY 2020-2021

0

0

(A)

(A)

b) **ACTUAL COSTS:**

(From FY 2018-2019)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2016-2017 Data

Total Indirect Costs

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

X

Should Have Recovered Actual

Indirect Costs for (From FY 2018-2019)

Under or (Over) Recovery (E - F)

(For use in FY 2020-2021)

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	0 %	0 %
Direct Costs (34 CFR 75.567)	(B)	(B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)		
Carry Forward: From FY 2016-2017 Data		
Total Indirect Costs	(A)	(A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs		
Actual Indirect Costs:		
Admin. Charges		
Carry Forward: From FY 2016-2017 Data		
Total Indirect Costs		
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
X	(E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)		
	(F)	
Under or (Over) Recovery (E - F) (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.