



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2070 - Mancos Re-6

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	2,976,706	0	17,713	193,866	2,765,127	0	2,765,127	0		
Support Serv-Students	2100-2199	249,299	0	0	0	249,299	0	249,299	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	148,236	0	0	0	148,236	0	148,236	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	37,908	0	0	0	0	37,908	37,908	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	174,933	0	0	0	0	174,933	0	174,933		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	483,252	0	0	0	483,252	0	483,252	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	148,249	0	0	0	0	148,249	0	148,249		
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	657,509	0	0	0	0	657,509	657,509	0		
Student Transportation Services	2700-2799	304,667	0	112,680	0	191,987	0	191,987	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	19,562	0	0	0	19,562	0	19,562	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	156,227	0	19,333	0	0	136,894	0	136,894		
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	18,884	0	0	18,884	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	282,458	128,227	0	0	154,231	0	154,231	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	19,195	0	19,195	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	44,520	0	0	44,520	0	0	0	0		
<b>Total All Programs</b>		<b>5,721,605</b>	<b>128,227</b>	<b>168,921</b>	<b>257,270</b>	<b>4,011,694</b>	<b>1,155,493</b>	<b>4,707,111</b>	<b>460,076</b>		



# Colorado Department of Education

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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,994,600	4,707,111
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	427,818	460,076
Carry Forward: From FY 2017-2018 Data	220,630	186,459
Total Indirect Costs	648,448 (A)	646,535 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	4,707,111	
Actual Indirect Costs:		
Admin. Charges	460,076	
Carry Forward: From FY 2017-2018 Data	220,630	
Total Indirect Costs	680,706	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,707,111	494,247	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	680,706	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	186,459	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,437,693 (B)	4,011,694 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,175,408	1,155,493
Carry Forward: From FY 2017-2018 Data	213,543	165,528
Total Indirect Costs	1,388,951 (A)	1,321,021 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	4,011,694	
Actual Indirect Costs:		
Admin. Charges	1,155,493	
Carry Forward: From FY 2017-2018 Data	213,543	
Total Indirect Costs	1,369,036	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,011,694	1,203,508 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,369,036 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	165,528	

\* 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.