Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES
District: 0220 - ARCHULETA COUNTY 50 JT
FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations
(Using FY2016-2017 Audited Data)

Programs	Code	Total Costs — Applicable Costs A	Excluded and/or Unallowed Costs — Food B	Excluded and/or Unallowed Costs — Capital C	Excluded and/or Unallowed Costs — Other Expenses/ Uses D	Used by Unrestricted Rate — Direct Cost	Used by Unrestricted Rate — Indirect Cost	Used by Restricted Rate — Direct Cost	Used by Restricted Rate — Indirect Cost
Instruction	0010-2099	8,195,542	0	18,150	191,929	7,985,463	0	7,985,463	0
Support Serv-Students	2100-2199	577,236	0	0	0	577,236	0	577,236	0
Support Serv-Inst Staff	2200-2219, 2221-2299	83,587	0	0	0	83,587	0	83,587	0
Educational Library Services	2220	118,867	0	0	6,840	112,027	0	112,027	0
Support Serv-General Admin w/ Grants	2300	60	0	0	0	60	0	60	0
Support Serv-General Admin w/o Grants	2300	141,367	0	0	13,311	0	128,056	128,056	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	400,389	0	0	0	0	400,389	0	400,389
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	754,305	0	0	0	754,305	0	754,305	0
Sup Serv-Business w/ Grants	2500	2,633	0	0	0	2,633	0	2,633	0
Sup Serv-Business w/o Grants	2500	248,958	0	0	0	0	248,958	0	248,958
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	1,242,485	0	0	0	0	1,242,485	1,242,485	0
Student Transportation Services	2700-2799	560,307	0	0	0	560,307	0	560,307	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	490,494	0	6,024	0	0	484,470	0	484,470
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	5,300	0	0	0	5,300	0	5,300	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	3,933	0	0	0	0	3,933	0	3,933
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	505,364	261,070	0	0	244,294	0	244,294	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	131,589	0	0	131,589	0	0	0	0
Total All Programs		**13,462,416**	**261,070**	**24,174**	**343,669**	**10,325,212**	**2,508,291**	**11,695,753**	**1,137,750**

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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:
Other Debt Service (30)
Bond Redemption (31)
Non-Voter Approved Debt (39)
Building (41)
Special Building and Technology (42)
Capital Reserve Capital Projects (43)
Internal Service Funds (60-69)
GASB 34: Permanent Fund (79)
Foundations (85)

	FY 2016-2017	FY 2018-2019
a) **APPLIED COSTS:**		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	10,582,319	11,695,753
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	965,423	1,137,750
Carry Forward: From FY 2014-2015 Data	2,981,205	2,890,901
Total Indirect Costs	3,946,628 (A)	4,028,651 (A)

b) **ACTUAL COSTS:**		
(From FY 2016-2017)		
Actual Direct Costs	11,695,753	
Actual Indirect Costs:		
Admin. Charges	1,137,750	
Carry Forward: From FY 2014-2015 Data	2,981,205	
Total Indirect Costs	4,118,955	

c) **CARRY FORWARD COMPUTATION:**		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 11,695,753	1,228,054	
Should Have Recovered Actual		
Indirect Costs for (From FY 2016-2017)	4,118,955	
Under or (Over) Recovery (E - F)	2,890,901	
(For use in FY 2018-2019)		

	FY 2016-2017	FY 2018-2019
a) **APPLIED COSTS:**		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	5.07 %	26.16 %
Direct Costs (34 CFR 75.567)	9,285,329 (B)	10,325,212 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,262,412	2,508,291
Carry Forward: From FY 2014-2015 Data	-1,791,534	193,269
Total Indirect Costs	470,878 (A)	2,701,560 (A)

b) **ACTUAL COSTS:**
(From FY 2016-2017)

Actual Direct Costs	10,325,212	
Actual Indirect Costs:		
Admin. Charges	2,508,291	
Carry Forward: From FY 2014-2015 Data	-1,791,534	
Total Indirect Costs	716,757	

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.07 X 10,325,212	523,488 (E)	
Should Have Recovered Actual		
Indirect Costs for (From FY 2016-2017)	716,757 (F)	
Under or (Over) Recovery (E – F)	193,269	
(For use in FY 2018-2019)		

* 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.