



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220 - ARCHULETA COUNTY 50 JT

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	9,067,143	0	13,061	394,571	8,659,511	0	8,659,511	0		
Support Serv-Students	2100-2199	824,832	0	0	0	824,832	0	824,832	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	110,041	0	0	0	110,041	0	110,041	0		
Educational Library Services	2220	126,892	0	0	7,649	119,243	0	119,243	0		
Support Serv-General Admin w/ Grants	2300	805	0	0	0	805	0	805	0		
Support Serv-General Admin w/o Grants	2300	256,591	0	0	34,929	0	221,662	221,662	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	412,015	0	0	0	0	412,015	0	412,015		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	872,879	0	0	1,611	871,268	0	871,268	0		
Sup Serv-Business w/ Grants	2500	1,386	0	0	0	1,386	0	1,386	0		
Sup Serv-Business w/o Grants	2500	206,923	0	0	0	0	206,923	0	206,923		
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	81,838	0	0	0	0	81,838	89	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	1,338,181	0	37,245	16,317	0	1,284,619	1,284,619	0		
Student Transportation Services	2700-2799	752,322	0	101,720	6,436	644,166	0	644,166	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	22,224	0	0	0	22,224	0	22,224	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	766,597	0	76,051	0	0	690,546	0	690,546		
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	142	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	7,801	0	0	0	0	7,801	0	7,801		
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	558,014	278,768	0	0	279,246	0	279,246	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	27,179	0	0	27,179	0	0	0	0		
Debt Service	5100	140,629	0	0	140,629	0	0	0	0		
<b>Total All Programs</b>		<b>15,574,292</b>	<b>278,768</b>	<b>228,077</b>	<b>629,321</b>	<b>11,532,722</b>	<b>2,905,404</b>	<b>13,120,841</b>	<b>1,317,285</b>		



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**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)



**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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	11,139,151	13,120,841
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	714,443	1,317,285
Carry Forward: From FY 2015-2016 Data	629,371	568,968
Total Indirect Costs	1,343,814 (A)	1,886,253 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	13,120,841
Actual Indirect Costs:	
Admin. Charges	1,317,285
Carry Forward: From FY 2015-2016 Data	629,371
Total Indirect Costs	1,946,656

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 13,120,841

1,377,688

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,946,656

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

568,968



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2017-2018	FY 2019-2020
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28.47 %

23.62 %

Direct Costs (34 CFR 75.567)

9,379,645 (B)

11,532,722 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

2,473,949

2,905,404

Carry Forward: From FY 2015-2016 Data

196,742

-181,220

Total Indirect Costs

2,670,691 (A)

2,724,184 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

11,532,722

Actual Indirect Costs:

Admin. Charges

2,905,404

Carry Forward: From FY 2015-2016 Data

196,742

Total Indirect Costs

3,102,146

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

28.47 X 11,532,722

3,283,366 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

3,102,146 (F)

Under or (Over) Recovery (E - F)

-181,220

(For use in FY 2019-2020)

\* 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.