



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220 - Archuleta County 50 Jt

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	10,522,491	0	320	394,079	10,128,092	0	10,128,092	0
Support Serv-Students	2100-2199	935,135	0	0	0	935,135	0	935,135	0
Support Serv-Inst Staff	2200-2219, 2221-2299	106,477	0	0	3,348	103,129	0	103,129	0
Educational Library Services	2220	157,348	0	0	6,500	150,848	0	150,848	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	462,857	0	0	52,556	0	410,301	410,301	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	442,592	0	0	0	0	442,592	0	442,592
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	995,877	0	0	0	995,877	0	995,877	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	325,718	0	0	82,198	0	243,520	0	243,520
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	114,187	0	0	0	0	114,187	114,187	0
Oper & Maint of Plant Serv w/ Grants	2600	14,961	0	0	0	14,961	0	14,961	0
Oper & Maint of Plant Serv w/o Grants	2600	1,885,315	0	102,265	26,394	0	1,756,656	1,756,656	0
Student Transportation Services	2700-2799	836,985	0	93,250	5,913	737,822	0	737,822	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	906,737	0	113,908	0	0	792,829	0	792,829
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	9,695	0	0	0	0	9,695	0	9,695
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	624,166	305,806	5,134	0	313,226	0	313,226	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	28,389	0	0	28,389	0	0	0	0
Debt Service	5100	141,248	0	0	141,248	0	0	0	0
Total All Programs		18,510,178	305,806	314,877	740,625	13,379,090	3,769,780	15,660,234	1,488,636



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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)	11,695,753	15,660,234
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	965,423	1,488,636
Carry Forward: From FY 2016-2017 Data	2,890,901	2,735,212
Total Indirect Costs	3,856,324 (A)	4,223,848 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	15,660,234	
Actual Indirect Costs:		
Admin. Charges	1,488,636	
Carry Forward: From FY 2016-2017 Data	2,890,901	
Total Indirect Costs	4,379,537	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 15,660,234	1,644,325	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,379,537	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,735,212	

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)	26.16 %	30.00 %
Direct Costs (34 CFR 75.567)	10,325,212 (B)	13,379,090 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,262,412	3,769,780
Carry Forward: From FY 2016-2017 Data	193,269	463,079
Total Indirect Costs	2,455,681 (A)	4,232,859 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	13,379,090	
Actual Indirect Costs:		
Admin. Charges	3,769,780	
Carry Forward: From FY 2016-2017 Data	193,269	
Total Indirect Costs	3,963,049	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.16 X 13,379,090	3,499,970 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,963,049 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	463,079	

* 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.