



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1450 - Arriba-Flagler C-20

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	1,456,923	0	14,822	205,145	1,236,956	0	1,236,956	0
Support Serv-Students	2100-2199	46,153	0	0	42,234	3,919	0	3,919	0
Support Serv-Inst Staff	2200-2219, 2221-2299	24,443	0	0	0	24,443	0	24,443	0
Educational Library Services	2220	27,085	0	0	356	26,729	0	26,729	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	13,894	0	0	3,911	0	9,983	9,983	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	141,444	0	0	0	0	141,444	0	141,444
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	137,794	0	0	0	137,794	0	137,794	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	79,485	0	0	17,316	0	62,169	0	62,169
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	289,177	0	0	0	0	289,177	289,177	0
Student Transportation Services	2700-2799	164,034	0	28,142	0	135,892	0	135,892	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	44,494	0	0	17,373	0	27,121	0	27,121
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	0	0	0	0	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	112,455	52,472	0	0	59,983	0	59,983	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	233	0	0	0	233	0	233	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	0	0	0	0	0	0	0	0
Total All Programs		2,537,614	52,472	42,964	286,335	1,625,949	529,894	1,925,109	230,734



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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)	1,758,202	1,925,109
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	198,563	230,734
Carry Forward: From FY 2016-2017 Data	126,181	154,779
Total Indirect Costs	324,744 (A)	385,513 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	1,925,109	
Actual Indirect Costs:		
Admin. Charges	230,734	
Carry Forward: From FY 2016-2017 Data	126,181	
Total Indirect Costs	356,915	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,925,109	202,136	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	356,915	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	154,779	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,509,176 (B)	1,625,949 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	471,340	529,894
Carry Forward: From FY 2016-2017 Data	59,836	101,945
Total Indirect Costs	531,176 (A)	631,839 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	1,625,949	
Actual Indirect Costs:		
Admin. Charges	529,894	
Carry Forward: From FY 2016-2017 Data	59,836	
Total Indirect Costs	589,730	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,625,949	487,785 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	589,730 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	101,945	

* 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.