



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055 - Dolores RE-4A

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	4,625,571	22,561	0	195,564	4,407,446	0	4,407,446	0
Support Serv-Students	2100-2199	334,052	0	0	0	334,052	0	334,052	0
Support Serv-Inst Staff	2200-2219, 2221-2299	133,162	0	1,928	0	131,234	0	131,234	0
Educational Library Services	2220	85,338	0	0	0	85,338	0	85,338	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	323,564	0	0	0	0	323,564	323,564	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	27,059	0	0	0	0	27,059	0	27,059
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	504,171	0	0	70	504,101	0	504,101	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	129,392	0	0	0	0	129,392	0	129,392
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	746,397	0	5,000	0	0	741,397	741,397	0
Student Transportation Services	2700-2799	317,769	0	0	0	317,769	0	317,769	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	183,473	0	48,557	0	0	134,916	0	134,916
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	69,380	0	0	69,380	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	267,222	114,250	0	0	152,972	0	152,972	0
Enterprise Operations	3200	3,608	1,402	0	0	2,206	0	2,206	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	5,333	0	0	0	5,333	0	5,333	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	500,603	0	500,603	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	17,409	0	0	17,409	0	0	0	0
Total All Programs		8,273,503	138,213	556,088	282,423	5,940,451	1,356,328	7,005,412	291,367



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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)	3.38	4.22
Direct Costs (34 CFR 75.567)	6,243,455	7,005,412
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	299,087	291,367
Carry Forward: From FY 2016-2017 Data	-50,599	3,985
Total Indirect Costs	248,488 (A)	295,352 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	7,005,412	
Actual Indirect Costs:		
Admin. Charges	291,367	
Carry Forward: From FY 2016-2017 Data	-50,599	
Total Indirect Costs	240,768	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.38 X 7,005,412	236,783	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	240,768	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	3,985	

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)	19.01 %	22.87 %
Direct Costs (34 CFR 75.567)	5,277,086 (B)	5,940,451 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,349,855	1,356,328
Carry Forward: From FY 2016-2017 Data	-224,515	2,533
Total Indirect Costs	1,125,340 (A)	1,358,861 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	5,940,451	
Actual Indirect Costs:		
Admin. Charges	1,356,328	
Carry Forward: From FY 2016-2017 Data	-224,515	
Total Indirect Costs	1,131,813	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.01 X 5,940,451	1,129,280 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,131,813 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	2,533	

* 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.