



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2580 - Ouray R-1

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

(Using FY 2018-2019 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	2,253,447	0	26,232	0	2,227,215	0	2,227,215	0		
Support Serv-Students	2100-2199	73,736	0	0	0	73,736	0	73,736	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	134,529	0	0	0	134,529	0	134,529	0		
Educational Library Services	2220	61,997	0	979	6,381	54,637	0	54,637	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	196,011	0	0	6,679	0	189,332	189,332	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	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	252,168	0	0	0	252,168	0	252,168	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	0	0	0	0	0	0	0	0		
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	734	0	0	0	734	0	734	0		
Oper & Maint of Plant Serv w/o Grants	2600	294,284	0	0	0	0	294,284	294,284	0		
Student Transportation Services	2700-2799	136,852	0	67,131	0	69,721	0	69,721	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	24,328	0	0	0	0	24,328	0	24,328		
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	102,702	30,401	2,997	0	69,304	0	69,304	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	0	0	0	0	0	0	0	0		
Total All Programs		3,530,788	30,401	97,339	13,060	2,882,044	507,944	3,365,660	24,328		



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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)	1.03	0.50
Direct Costs (34 CFR 75.567)	2,984,524	3,365,660
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	24,889	24,328
Carry Forward: From FY 2016-2017 Data	3,005	-7,333
Total Indirect Costs	27,894 (A)	16,995 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,365,660	
Actual Indirect Costs:		
Admin. Charges	24,328	
Carry Forward: From FY 2016-2017 Data	3,005	
Total Indirect Costs	27,333	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
1.03 X 3,365,660	34,666	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	27,333	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-7,333	

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)	11.19 %	20.21 %
Direct Costs (34 CFR 75.567)	2,609,319 (B)	2,882,044 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	495,729	507,944
Carry Forward: From FY 2016-2017 Data	-110,841	74,602
Total Indirect Costs	384,888 (A)	582,546 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	2,882,044	
Actual Indirect Costs:		
Admin. Charges	507,944	
Carry Forward: From FY 2016-2017 Data	-110,841	
Total Indirect Costs	397,103	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
11.19 X 2,882,044	322,501 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	397,103 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	74,602	

* 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.