



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0220 - Archuleta County 50 Jt

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	11,230,317	0	10,207	397,535	10,822,575	0	10,822,575	0
Support Serv-Students	2100-2199	962,233	0	0	0	962,233	0	962,233	0
Support Serv-Inst Staff	2200-2219, 2221-2299	120,249	0	0	5,113	115,136	0	115,136	0
Educational Library Services	2220	152,519	0	0	7,798	144,721	0	144,721	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	528,352	0	0	55,725	0	472,627	472,627	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	443,979	908	0	0	0	443,071	0	443,071
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,161,666	0	0	0	1,161,666	0	1,161,666	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	386,447	0	0	93,607	0	292,840	0	292,840
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	107,540	0	0	0	0	107,540	107,540	0
Oper & Maint of Plant Serv w/ Grants	2600	33	0	0	0	33	0	33	0
Oper & Maint of Plant Serv w/o Grants	2600	1,810,071	0	47,725	28,443	0	1,733,903	1,733,903	0
Student Transportation Services	2700-2799	1,127,124	0	207,755	0	919,369	0	919,369	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	729,610	0	22,280	0	0	707,330	0	707,330
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	5,713	0	0	0	0	5,713	0	5,713
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	718,040	304,436	6,671	6,085	400,848	0	400,848	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	3,000	0	0	0	3,000	0	3,000	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	166,680	0	159,523	0	7,157	0	7,157	0
Other Uses	5000	26,967	0	0	26,967	0	0	0	0
Debt Service	5100	138,927	0	0	138,927	0	0	0	0
Total All Programs		19,819,467	305,344	454,161	760,200	14,536,738	3,763,024	16,850,808	1,448,954



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.07
Direct Costs (34 CFR 75.567)	13,120,841	16,850,808
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	714,443	1,448,954
Carry Forward: From FY 2017-2018 Data	568,968	248,587
Total Indirect Costs	1,283,411 (A)	1,697,541 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	16,850,808	
Actual Indirect Costs:		
Admin. Charges	1,448,954	
Carry Forward: From FY 2017-2018 Data	568,968	
Total Indirect Costs	2,017,922	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 16,850,808	1,769,335	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,017,922	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	248,587	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	23.62 %	26.91 %
Direct Costs (34 CFR 75.567)	11,532,722 (B)	14,536,738 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,473,949	3,763,024
Carry Forward: From FY 2017-2018 Data	-181,220	148,226
Total Indirect Costs	2,292,729 (A)	3,911,250 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	14,536,738	
Actual Indirect Costs:		
Admin. Charges	3,763,024	
Carry Forward: From FY 2017-2018 Data	-181,220	
Total Indirect Costs	3,581,804	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
23.62 X 14,536,738	3,433,578 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,581,804 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	148,226	

* 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.