



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3200 - Yuma 1

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	6,149,780	39,870	119,557	655,345	5,335,008	0	5,335,008	0
Support Serv-Students	2100-2199	364,516	0	0	0	364,516	0	364,516	0
Support Serv-Inst Staff	2200-2219, 2221-2299	191,535	0	0	1,232	190,303	0	190,303	0
Educational Library Services	2220	66,208	0	0	3,789	62,419	0	62,419	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	0	0	0	0	0	0	0	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	287,173	0	2,728	1,120	0	283,325	0	283,325
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	667,896	0	0	0	667,896	0	667,896	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	150,266	0	0	0	0	150,266	0	150,266
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	1,321,425	0	58,667	1,399	0	1,261,359	1,261,359	0
Student Transportation Services	2700-2799	475,888	21,923	138,795	0	315,170	0	315,170	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	103,463	0	3,151	0	0	100,312	0	100,312
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	18,839	0	0	0	0	18,839	0	18,839
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	386,733	141,816	0	0	244,917	0	244,917	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		10,183,722	203,609	322,898	662,885	7,180,229	1,814,101	8,441,588	552,742



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	7.47	6.14
Direct Costs (34 CFR 75.567)	7,926,065	8,441,588
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	522,073	552,742
Carry Forward: From FY 2016-2017 Data	43,143	-34,702
Total Indirect Costs	565,216 (A)	518,040 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	8,441,588	
Actual Indirect Costs:		
Admin. Charges	552,742	
Carry Forward: From FY 2016-2017 Data	43,143	
Total Indirect Costs	595,885	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.47 X 8,441,588	630,587	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	595,885	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-34,702	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.64 %	28.33 %
Direct Costs (34 CFR 75.567)	6,929,564 (B)	7,180,229 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,542,509	1,814,101
Carry Forward: From FY 2016-2017 Data	-183,852	220,052
Total Indirect Costs	1,358,657 (A)	2,034,153 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	7,180,229	
Actual Indirect Costs:		
Admin. Charges	1,814,101	
Carry Forward: From FY 2016-2017 Data	-183,852	
Total Indirect Costs	1,630,249	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.64 X 7,180,229	1,410,197 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,630,249 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	220,052	

* 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.