



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0500 - Salida R-32

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	9,166,072	0	81,342	68,280	9,016,450	0	9,016,450	0
Support Serv-Students	2100-2199	1,101,499	0	29,036	3,447	1,069,016	0	1,069,016	0
Support Serv-Inst Staff	2200-2219, 2221-2299	936,737	0	1,316	3,533	931,888	0	931,888	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	7,943	0	0	0	7,943	0	7,943	0
Support Serv-General Admin w/o Grants	2300	53,804	0	0	0	0	53,804	53,804	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,200	0	0	0	2,200	0	2,200	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	684,158	0	0	4,504	0	679,654	0	679,654
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	1,104,504	0	0	32,756	1,071,748	0	1,071,748	0
Sup Serv-Business w/ Grants	2500	43,700	0	0	0	43,700	0	43,700	0
Sup Serv-Business w/o Grants	2500	430,884	0	0	0	0	430,884	0	430,884
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	30,862	0	0	0	30,862	0	30,862	0
Oper & Maint of Plant Serv w/o Grants	2600	1,793,793	0	337,022	0	0	1,456,771	1,456,771	0
Student Transportation Services	2700-2799	362,639	0	14,514	0	348,125	0	348,125	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	62,751	0	0	0	62,751	0	62,751	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	590,002	0	0	0	0	590,002	0	590,002
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	110,582	0	0	107,100	0	3,482	0	3,482
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	670,053	237,487	4,624	3,848	424,094	0	424,094	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	289,610	0	0	0	289,610	0	289,610	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		17,441,793	237,487	467,854	223,468	13,298,387	3,214,597	14,808,962	1,704,022



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)
- 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	10.50
Direct Costs (34 CFR 75.567)	12,220,128	14,808,962
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	546,177	1,704,022
Carry Forward: From FY 2017-2018 Data	616,197	765,278
Total Indirect Costs	1,162,374 (A)	2,469,300 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	14,808,962	
Actual Indirect Costs:		
Admin. Charges	1,704,022	
Carry Forward: From FY 2017-2018 Data	616,197	
Total Indirect Costs	2,320,219	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 14,808,962	1,554,941	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,320,219	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	765,278	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.25 %	27.66 %
Direct Costs (34 CFR 75.567)	11,077,575 (B)	13,298,387 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,246,572	3,214,597
Carry Forward: From FY 2017-2018 Data	-57,559	464,115
Total Indirect Costs	2,189,013 (A)	3,678,712 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	13,298,387	
Actual Indirect Costs:		
Admin. Charges	3,214,597	
Carry Forward: From FY 2017-2018 Data	-57,559	
Total Indirect Costs	3,157,038	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.25 X 13,298,387	2,692,923 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,157,038 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	464,115	

* 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.