



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1990 - Plateau Valley 50

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

(Using FY 2019-2020 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	2,648,061	0	7,144	2,160	2,638,757	0	2,638,757	0		
Support Serv-Students	2100-2199	102,606	0	0	0	102,606	0	102,606	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	48,029	0	0	0	48,029	0	48,029	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	337	0	0	0	337	0	337	0		
Support Serv-General Admin w/o Grants	2300	110,273	0	0	0	0	110,273	110,273	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	676	0	0	0	676	0	676	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	129,595	0	0	0	0	129,595	0	129,595		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	601,952	0	0	0	601,952	0	601,952	0		
Sup Serv-Business w/ Grants	2500	58	0	0	0	58	0	58	0		
Sup Serv-Business w/o Grants	2500	62,157	0	0	0	0	62,157	0	62,157		
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	850	0	0	0	850	0	850	0		
Oper & Maint of Plant Serv w/o Grants	2600	394,103	0	0	0	0	394,103	394,103	0		
Student Transportation Services	2700-2799	216,850	0	0	0	216,850	0	216,850	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	13,239	0	0	0	13,239	0	13,239	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	186,932	0	0	0	0	186,932	0	186,932		
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	119,231	0	0	0	119,231	0	119,231	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	132,519	51,170	0	0	81,349	0	81,349	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	158,758	0	153,927	0	4,831	0	4,831	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		4,926,226	51,170	161,071	2,160	3,828,765	883,060	4,333,141	378,684		



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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	9.95
Direct Costs (34 CFR 75.567)	3,818,608	4,333,141
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	232,889	378,684
Carry Forward: From FY 2017-2018 Data	128,546	52,250
Total Indirect Costs	361,435 (A)	430,934 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	4,333,141	
Actual Indirect Costs:		
Admin. Charges	378,684	
Carry Forward: From FY 2017-2018 Data	128,546	
Total Indirect Costs	507,230	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,333,141	454,980	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	507,230	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	52,250	

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)	26.86 %	20.74 %
Direct Costs (34 CFR 75.567)	3,343,411 (B)	3,828,765 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	754,226	883,060
Carry Forward: From FY 2017-2018 Data	56,329	-89,017
Total Indirect Costs	810,555 (A)	794,043 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	3,828,765	
Actual Indirect Costs:		
Admin. Charges	883,060	
Carry Forward: From FY 2017-2018 Data	56,329	
Total Indirect Costs	939,389	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.86 X 3,828,765	1,028,406 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	939,389 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-89,017	

* 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.