



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2055 - Dolores RE-4A

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	4,501,161	25,322	8,152	158,951	4,308,736	0	4,308,736	0		
Support Serv-Students	2100-2199	258,186	0	0	0	258,186	0	258,186	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	167,067	0	0	0	167,067	0	167,067	0		
Educational Library Services	2220	86,505	0	0	0	86,505	0	86,505	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	315,717	0	0	0	0	315,717	315,717	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	22,399	0	0	0	0	22,399	0	22,399		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	516,073	0	0	0	516,073	0	516,073	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	134,037	0	0	0	0	134,037	0	134,037		
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	753,469	0	15,000	0	0	738,469	738,469	0		
Student Transportation Services	2700-2799	309,415	0	0	0	309,415	0	309,415	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	52,023	0	26,220	0	25,803	0	25,803	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	158,289	0	0	0	0	158,289	0	158,289		
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	68,558	0	0	68,558	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	269,583	107,917	0	0	161,666	0	161,666	0		
Enterprise Operations	3200	3,397	0	0	0	3,397	0	3,397	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	2,386	0	0	0	2,386	0	2,386	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	91,055	0	40,000	0	51,055	0	51,055	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		7,709,320	133,239	89,372	227,509	5,890,289	1,368,911	6,944,475	314,725		



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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)	3.59	4.97
Direct Costs (34 CFR 75.567)	6,398,239	6,944,475
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	286,891	314,725
Carry Forward: From FY 2017-2018 Data	-35,334	30,084
Total Indirect Costs	251,557 (A)	344,809 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	6,944,475	
Actual Indirect Costs:		
Admin. Charges	314,725	
Carry Forward: From FY 2017-2018 Data	-35,334	
Total Indirect Costs	279,391	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.59 X 6,944,475	249,307	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	279,391	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	30,084	

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)	16.73 %	24.88 %
Direct Costs (34 CFR 75.567)	5,462,484 (B)	5,890,289 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,357,475	1,368,911
Carry Forward: From FY 2017-2018 Data	-287,096	96,370
Total Indirect Costs	1,070,379 (A)	1,465,281 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,890,289	
Actual Indirect Costs:		
Admin. Charges	1,368,911	
Carry Forward: From FY 2017-2018 Data	-287,096	
Total Indirect Costs	1,081,815	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.73 X 5,890,289	985,445 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,081,815 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	96,370	

* 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.