



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2730 - Upper Rio Grande School District C-7

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	3,073,991	0	7,552	257,021	2,809,418	0	2,809,418	0
Support Serv-Students	2100-2199	421,079	0	6,568	0	414,511	0	414,511	0
Support Serv-Inst Staff	2200-2219, 2221-2299	456,847	0	62,535	0	394,312	0	394,312	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	108,929	0	0	10,757	0	98,172	98,172	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	322,386	0	0	0	0	322,386	0	322,386
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	301,399	0	0	0	301,399	0	301,399	0
Sup Serv-Business w/ Grants	2500	4,252	0	0	0	4,252	0	4,252	0
Sup Serv-Business w/o Grants	2500	129,062	0	0	0	0	129,062	0	129,062
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	52,260	0	46,140	0	6,120	0	6,120	0
Oper & Maint of Plant Serv w/o Grants	2600	798,700	0	475	0	0	798,225	798,225	0
Student Transportation Services	2700-2799	227,459	0	1,085	0	226,374	0	226,374	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	139,343	0	0	118,943	0	20,400	0	20,400
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	11,280	0	0	0	11,280	0	11,280	0
Other Sup Services w/o Grants	2900	33,778	0	0	14,659	0	19,119	0	19,119
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	232,450	69,922	0	-579	163,107	0	163,107	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	67,082	0	0	0	67,082	0	67,082	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	2,985	0	2,985	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	25,000	0	0	25,000	0	0	0	0
Total All Programs		6,408,282	69,922	127,340	425,801	4,397,855	1,387,364	5,294,252	490,967



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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	10.50
Direct Costs (34 CFR 75.567)	4,791,591	5,294,252
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	138,024	490,967
Carry Forward: From FY 2017-2018 Data	319,593	254,664
Total Indirect Costs	457,617 (A)	745,631 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,294,252	
Actual Indirect Costs:		
Admin. Charges	490,967	
Carry Forward: From FY 2017-2018 Data	319,593	
Total Indirect Costs	810,560	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,294,252	555,896	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	810,560	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	254,664	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,042,134 (B)	4,397,855 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,093,804	1,387,364
Carry Forward: From FY 2017-2018 Data	93,036	161,043
Total Indirect Costs	1,186,840 (A)	1,548,407 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	4,397,855	
Actual Indirect Costs:		
Admin. Charges	1,387,364	
Carry Forward: From FY 2017-2018 Data	93,036	
Total Indirect Costs	1,480,400	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,397,855	1,319,357 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,480,400 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	161,043	

* 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.