



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2780 - South Routt RE 3

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	3,423,798	0	8,351	285,673	3,129,774	0	3,129,774	0
Support Serv-Students	2100-2199	348,880	0	0	18,234	330,646	0	330,646	0
Support Serv-Inst Staff	2200-2219, 2221-2299	8,979	0	0	0	8,979	0	8,979	0
Educational Library Services	2220	191,225	0	0	0	191,225	0	191,225	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	149,520	0	599	9,437	0	139,484	139,484	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	289,240	0	0	0	0	289,240	0	289,240
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	192,123	0	0	0	192,123	0	192,123	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	41	0	0	0	0	41	0	41
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	634,503	0	1,640	0	0	632,863	632,863	0
Student Transportation Services	2700-2799	277,758	0	0	0	277,758	0	277,758	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	44,701	0	0	0	44,701	0	44,701	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	285,431	0	94,377	0	0	191,054	0	191,054
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	108	0	0	0	0	108	0	108
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	194,949	65,249	2,147	0	127,553	0	127,553	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	100	0	100	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		6,041,356	65,249	107,214	313,344	4,302,759	1,252,790	5,075,106	480,443



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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)	4,729,766	5,075,106
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	195,988	480,443
Carry Forward: From FY 2017-2018 Data	348,389	295,946
Total Indirect Costs	544,377 (A)	776,389 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	5,075,106	
Actual Indirect Costs:		
Admin. Charges	480,443	
Carry Forward: From FY 2017-2018 Data	348,389	
Total Indirect Costs	828,832	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,075,106	532,886	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	828,832	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	295,946	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	4,052,585 (B)	4,302,759 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,188,424	1,252,790
Carry Forward: From FY 2017-2018 Data	185,050	147,012
Total Indirect Costs	1,373,474 (A)	1,399,802 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	4,302,759	
Actual Indirect Costs:		
Admin. Charges	1,252,790	
Carry Forward: From FY 2017-2018 Data	185,050	
Total Indirect Costs	1,437,840	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,302,759	1,290,828 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,437,840 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	147,012	

* 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.