



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3130 - Platte Valley RE-7

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	8,878,567	4,856	0	201,564	8,672,147	0	8,672,147	0		
Support Serv-Students	2100-2199	465,972	0	0	0	465,972	0	465,972	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	313,401	0	0	0	313,401	0	313,401	0		
Educational Library Services	2220	101,377	0	0	9,681	91,696	0	91,696	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	90,116	0	0	0	0	90,116	90,116	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	4,816	0	0	0	4,816	0	4,816	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	364,193	0	0	0	0	364,193	0	364,193		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,250,598	0	80,791	0	1,169,807	0	1,169,807	0		
Sup Serv-Business w/ Grants	2500	63,004	0	0	0	63,004	0	63,004	0		
Sup Serv-Business w/o Grants	2500	345,362	0	0	54,303	0	291,059	0	291,059		
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	7,260	0	0	0	7,260	0	7,260	0		
Oper & Maint of Plant Serv w/o Grants	2600	1,537,230	0	0	0	0	1,537,230	1,537,230	0		
Student Transportation Services	2700-2799	619,766	0	0	0	619,766	0	619,766	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	136,567	0	0	0	136,567	0	136,567	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	505,971	0	0	28,434	0	477,537	0	477,537		
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	979	0	0	979	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	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	472,741	181,136	0	0	291,605	0	291,605	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	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		15,157,920	185,992	80,791	294,961	11,836,041	2,760,135	13,463,387	1,132,789		



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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	8.85
Direct Costs (34 CFR 75.567)	11,664,457	13,463,387
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	700,785	1,132,789
Carry Forward: From FY 2017-2018 Data	338,955	58,088
Total Indirect Costs	1,039,740 (A)	1,190,877 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	13,463,387	
Actual Indirect Costs:		
Admin. Charges	1,132,789	
Carry Forward: From FY 2017-2018 Data	338,955	
Total Indirect Costs	1,471,744	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 13,463,387	1,413,656	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,471,744	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	58,088	

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)	26.44 %	19.37 %
Direct Costs (34 CFR 75.567)	9,966,292 (B)	11,836,041 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,746,670	2,760,135
Carry Forward: From FY 2017-2018 Data	-98,400	-467,714
Total Indirect Costs	2,648,270 (A)	2,292,421 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	11,836,041	
Actual Indirect Costs:		
Admin. Charges	2,760,135	
Carry Forward: From FY 2017-2018 Data	-98,400	
Total Indirect Costs	2,661,735	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.44 X 11,836,041	3,129,449 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	2,661,735 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-467,714	

* 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.