



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 3200 - Yuma 1

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	5,841,677	31,277	138,109	331,884	5,340,407	0	5,340,407	0		
Support Serv-Students	2100-2199	378,908	0	0	0	378,908	0	378,908	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	163,979	0	9,229	7,588	147,162	0	147,162	0		
Educational Library Services	2220	62,761	0	0	2,470	60,291	0	60,291	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	245	0	0	0	0	245	245	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	313,151	0	330	8,815	0	304,006	0	304,006		
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	651,559	0	0	0	651,559	0	651,559	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	154,998	0	0	0	0	154,998	0	154,998		
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	1,203,943	0	48,595	990	0	1,154,358	1,154,358	0		
Student Transportation Services	2700-2799	385,484	11,738	121,317	0	252,429	0	252,429	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	5,770	0	5,770	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	119,726	0	1,850	0	0	117,876	0	117,876		
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	26,260	0	0	0	0	26,260	0	26,260		
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	404,838	176,170	0	0	228,668	0	228,668	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		9,713,299	219,185	325,200	351,747	7,059,424	1,757,743	8,214,027	603,140		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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)	9.65	7.77
Direct Costs (34 CFR 75.567)	8,039,252	8,214,027
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	306,245	603,140
Carry Forward: From FY 2017-2018 Data	224,231	34,717
Total Indirect Costs	530,476 (A)	637,857 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	8,214,027	
Actual Indirect Costs:		
Admin. Charges	603,140	
Carry Forward: From FY 2017-2018 Data	224,231	
Total Indirect Costs	827,371	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.65 X 8,214,027	792,654	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	827,371	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	34,717	

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)	25.85 %	25.32 %
Direct Costs (34 CFR 75.567)	6,902,685 (B)	7,059,424 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,493,287	1,757,743
Carry Forward: From FY 2017-2018 Data	96,751	29,633
Total Indirect Costs	1,590,038 (A)	1,787,376 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	7,059,424	
Actual Indirect Costs:		
Admin. Charges	1,757,743	
Carry Forward: From FY 2017-2018 Data	96,751	
Total Indirect Costs	1,854,494	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
25.85 X 7,059,424	1,824,861 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,854,494 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	29,633	

* 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.