



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190 - WEST END RE-2

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	2,226,987	0	22,679	133,580	2,070,728	0	2,070,728	0		
Support Serv-Students	2100-2199	92,682	0	0	38,075	54,607	0	54,607	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	250,740	0	0	0	250,740	0	250,740	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	46,954	0	0	46,954	0	0	0	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	178,208	0	0	193	0	178,015	0	178,015		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	485,226	0	6,539	1,388	477,299	0	477,299	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	116,098	0	0	0	0	116,098	0	116,098		
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	89	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	584,475	0	9,256	6,793	0	568,426	568,426	0		
Student Transportation Services	2700-2799	307,896	0	0	21,556	286,340	0	286,340	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	34,564	0	0	0	34,564	0	34,564	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	128,355	0	0	0	0	128,355	0	128,355		
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	142	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	28,054	0	0	0	0	28,054	0	28,054		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	105,439	0	0	105,439	0	0	0	0		
Food Services Operations	3100	200,009	37,963	1,135	29,876	131,035	0	131,035	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	129,451	0	129,451	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	62,302	0	0	62,302	0	0	0	0		
Total All Programs		4,977,440	37,963	169,060	446,156	3,305,313	1,018,948	3,873,739	450,522		



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

6.31

10.50

3,698,703

3,873,739

264,918

450,522

-31,373

174,716

233,545 (A)

625,238 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

3,873,739

450,522

-31,373

419,149

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

6.31 X 3,873,739

244,433

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

419,149

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

174,716



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2017-2018	FY 2019-2020
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	24.63 %	30.00 %
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Direct Costs (34 CFR 75.567)

	3,098,011 (B)	3,305,313 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	865,610	1,018,948
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Carry Forward: From FY 2015-2016 Data

	-102,679	102,170
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Total Indirect Costs

	762,931 (A)	1,121,118 (A)
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b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

	3,305,313
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Actual Indirect Costs:

Admin. Charges

	1,018,948
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Carry Forward: From FY 2015-2016 Data

	-102,679
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Total Indirect Costs

	916,269
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

24.63 X 3,305,313

	814,099 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

	916,269 (F)
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Under or (Over) Recovery (E - F)

	102,170
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(For use in FY 2019-2020)

* 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.