



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1430 - Eads RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	1,487,398	0	43,516	4,485	1,439,397	0	1,439,397	0
Support Serv-Students	2100-2199	116,462	0	2,148	34,015	80,299	0	80,299	0
Support Serv-Inst Staff	2200-2219, 2221-2299	6,461	0	0	30	6,431	0	6,431	0
Educational Library Services	2220	51,450	0	0	3,604	47,846	0	47,846	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	34,483	0	5,956	19,818	0	8,709	8,709	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	111,040	0	0	334	0	110,706	0	110,706
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	103,107	0	0	20,846	82,261	0	82,261	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	77,428	0	0	20	0	77,408	0	77,408
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	286,279	0	15,363	0	0	270,916	270,916	0
Student Transportation Services	2700-2799	140,176	0	0	2,438	137,738	0	137,738	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	45,857	0	0	0	0	45,857	0	45,857
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	1,021	0	1,021	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	117,579	55,436	0	0	62,143	0	62,143	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	178,797	0	179,002	0	-205	0	-205	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>2,757,538</b>	<b>55,436</b>	<b>247,006</b>	<b>85,590</b>	<b>1,855,910</b>	<b>513,596</b>	<b>2,135,535</b>	<b>233,971</b>



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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)
- 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 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,012,749	2,135,535
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	230,450	233,971
Carry Forward: From FY 2016-2017 Data	148,954	158,694
Total Indirect Costs	379,404 (A)	392,665 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	2,135,535	
Actual Indirect Costs:		
Admin. Charges	233,971	
Carry Forward: From FY 2016-2017 Data	148,954	
Total Indirect Costs	382,925	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,135,535	224,231	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	382,925	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	158,694	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.83 %	27.18 %
Direct Costs (34 CFR 75.567)	1,749,567 (B)	1,855,910 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	515,816	513,596
Carry Forward: From FY 2016-2017 Data	12,391	-9,072
Total Indirect Costs	528,207 (A)	504,524 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	1,855,910	
Actual Indirect Costs:		
Admin. Charges	513,596	
Carry Forward: From FY 2016-2017 Data	12,391	
Total Indirect Costs	525,987	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.83 X 1,855,910	535,059 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	525,987 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-9,072	

\* 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.