



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1870 - Plateau RE-5

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	1,647,886	0	0	147,324	1,500,562	0	1,500,562	0
Support Serv-Students	2100-2199	58,556	0	0	0	58,556	0	58,556	0
Support Serv-Inst Staff	2200-2219, 2221-2299	64,357	0	0	0	64,357	0	64,357	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	1,504	0	0	0	1,504	0	1,504	0
Support Serv-General Admin w/o Grants	2300	276,761	0	0	61,964	0	214,797	214,797	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	0	0	0	0	0	0	0	0
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	82,704	0	0	0	82,704	0	82,704	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	58,856	0	0	1,412	0	57,444	0	57,444
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	314,078	0	3,371	0	0	310,707	310,707	0
Student Transportation Services	2700-2799	245,882	0	92,627	0	153,255	0	153,255	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	23,728	0	23,728	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	109,257	0	42,277	0	0	66,980	0	66,980
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	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	128,613	48,825	0	0	79,788	0	79,788	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	34,025	0	34,025	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	87,970	0	0	87,970	0	0	0	0
Total All Programs		3,134,177	48,825	196,028	298,670	1,940,726	649,928	2,466,230	124,424



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.95	3.56
Direct Costs (34 CFR 75.567)	2,436,709	2,466,230
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	170,787	124,424
Carry Forward: From FY 2016-2017 Data	-14,258	-36,575
Total Indirect Costs	156,529 (A)	87,849 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	2,466,230	
Actual Indirect Costs:		
Admin. Charges	124,424	
Carry Forward: From FY 2016-2017 Data	-14,258	
Total Indirect Costs	110,166	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.95 X 2,466,230	146,741	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	110,166	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	-36,575	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	1,935,963 (B)	1,940,726 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	628,788	649,928
Carry Forward: From FY 2016-2017 Data	39,657	107,367
Total Indirect Costs	668,445 (A)	757,295 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	1,940,726	
Actual Indirect Costs:		
Admin. Charges	649,928	
Carry Forward: From FY 2016-2017 Data	39,657	
Total Indirect Costs	689,585	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 1,940,726	582,218 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	689,585 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	107,367	

* 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.