



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2770 - Steamboat Springs RE-2

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

(Using FY 2018-2019 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	18,075,576	6,931	1,619	734,812	17,332,214	0	17,332,214	0		
Support Serv-Students	2100-2199	2,739,920	0	0	0	2,739,920	0	2,739,920	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,961,631	1,237	0	107,262	1,853,132	0	1,853,132	0		
Educational Library Services	2220	337,381	0	0	11,231	326,150	0	326,150	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	259,251	4,851	0	0	0	254,400	254,400	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	503,034	3,319	0	0	0	499,715	0	499,715		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	1,983,599	5,410	0	0	1,978,189	0	1,978,189	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	632,165	0	0	38,030	0	594,135	0	594,135		
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	2,736,023	4	139	0	0	2,735,880	2,735,880	0		
Student Transportation Services	2700-2799	1,168,693	5,044	372	0	1,163,277	0	1,163,277	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	1,251,813	1,338	0	0	0	1,250,475	0	1,250,475		
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	740,464	234,428	0	0	506,036	0	506,036	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	35,777	0	0	0	35,777	0	35,777	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	226,966	0	0	226,966	0	0	0	0		
Total All Programs		32,652,293	262,562	2,130	1,118,301	25,934,695	5,334,605	28,924,975	2,344,325		



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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)	10.50	9.56
Direct Costs (34 CFR 75.567)	24,196,655	28,924,975
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	2,993,771	2,344,325
Carry Forward: From FY 2016-2017 Data	1,114,841	422,044
Total Indirect Costs	4,108,612 (A)	2,766,369 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	28,924,975	
Actual Indirect Costs:		
Admin. Charges	2,344,325	
Carry Forward: From FY 2016-2017 Data	1,114,841	
Total Indirect Costs	3,459,166	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 28,924,975	3,037,122	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	3,459,166	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	422,044	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	16.33 %	20.79 %
Direct Costs (34 CFR 75.567)	21,856,726 (B)	25,934,695 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	5,271,368	5,334,605
Carry Forward: From FY 2016-2017 Data	-1,041,764	57,705
Total Indirect Costs	4,229,604 (A)	5,392,310 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	25,934,695	
Actual Indirect Costs:		
Admin. Charges	5,334,605	
Carry Forward: From FY 2016-2017 Data	-1,041,764	
Total Indirect Costs	4,292,841	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
16.33 X 25,934,695	4,235,136 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	4,292,841 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	57,705	

* 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.