



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 0260 - Vilas RE-5

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	684,856	0	0	18,922	665,934	0	665,934	0		
Support Serv-Students	2100-2199	502	0	0	0	502	0	502	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	-4,022	0	0	-4,215	193	0	193	0		
Educational Library Services	2220	22,163	0	0	4,500	17,663	0	17,663	0		
Support Serv-General Admin w/ Grants	2300	14,514	0	0	14,514	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	148,023	0	0	9,286	0	138,737	138,737	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	2,723	0	0	0	2,723	0	2,723	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	1,268	0	0	287	0	981	0	981		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	58,983	0	0	985	57,998	0	57,998	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	58,356	0	0	0	0	58,356	0	58,356		
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	223,124	0	0	0	0	223,124	223,124	0		
Student Transportation Services	2700-2799	61,444	0	0	67	61,377	0	61,377	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	27,254	0	0	13,171	0	14,083	0	14,083		
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	78,915	36,173	2,663	0	40,079	0	40,079	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	36,004	0	36,004	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	54	0	0	54	0	0	0	0		
Total All Programs		1,414,161	36,173	38,667	57,571	846,469	435,281	1,208,330	73,420		



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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)
- 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)	8.55	3.72
Direct Costs (34 CFR 75.567)	820,223	1,208,330
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	77,982	73,420
Carry Forward: From FY 2017-2018 Data	1,378	-28,514
Total Indirect Costs	79,360 (A)	44,906 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	1,208,330	
Actual Indirect Costs:		
Admin. Charges	73,420	
Carry Forward: From FY 2017-2018 Data	1,378	
Total Indirect Costs	74,798	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
8.55 X 1,208,330	103,312	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	74,798	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	-28,514	

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)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	596,348 (B)	846,469 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	347,060	435,281
Carry Forward: From FY 2017-2018 Data	330,302	511,642
Total Indirect Costs	677,362 (A)	946,923 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	846,469	
Actual Indirect Costs:		
Admin. Charges	435,281	
Carry Forward: From FY 2017-2018 Data	330,302	
Total Indirect Costs	765,583	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 846,469	253,941 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	765,583 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	511,642	

* 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.