



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1870 - Plateau RE-5

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	1,625,413	0	7,980	36,812	1,580,621	0	1,580,621	0
Support Serv-Students	2100-2199	62,198	0	0	0	62,198	0	62,198	0
Support Serv-Inst Staff	2200-2219, 2221-2299	46,890	0	0	0	46,890	0	46,890	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	308,365	0	0	74,401	0	233,964	233,964	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	85,879	0	0	0	85,879	0	85,879	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	63,638	0	0	0	0	63,638	0	63,638
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	1,981	0	0	0	1,981	0	1,981	0
Oper & Maint of Plant Serv w/o Grants	2600	336,981	0	4,642	0	0	332,339	332,339	0
Student Transportation Services	2700-2799	207,131	0	25,500	0	181,631	0	181,631	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	17,243	0	15,426	0	1,817	0	1,817	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	87,159	0	18,139	0	0	69,020	0	69,020
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	124,748	46,891	0	0	77,857	0	77,857	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	129,005	0	129,005	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	90,642	0	0	90,642	0	0	0	0
Total All Programs		3,187,273	46,891	200,692	201,855	2,038,874	698,961	2,605,177	132,658



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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)	2.69	5.62
Direct Costs (34 CFR 75.567)	2,414,744	2,605,177
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	162,630	132,658
Carry Forward: From FY 2017-2018 Data	-48,954	13,625
Total Indirect Costs	113,676 (A)	146,283 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	2,605,177	
Actual Indirect Costs:		
Admin. Charges	132,658	
Carry Forward: From FY 2017-2018 Data	-48,954	
Total Indirect Costs	83,704	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.69 X 2,605,177	70,079	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	83,704	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	13,625	

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)	1,934,120 (B)	2,038,874 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	596,784	698,961
Carry Forward: From FY 2017-2018 Data	10,017	97,316
Total Indirect Costs	606,801 (A)	796,277 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	2,038,874	
Actual Indirect Costs:		
Admin. Charges	698,961	
Carry Forward: From FY 2017-2018 Data	10,017	
Total Indirect Costs	708,978	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,038,874	611,662 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	708,978 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	97,316	

* 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.