



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2190 - West End RE-2

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	2,102,732	0	5,494	167,959	1,929,279	0	1,929,279	0		
Support Serv-Students	2100-2199	169,938	0	0	35,715	134,223	0	134,223	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	250,179	0	0	0	250,179	0	250,179	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	46,600	0	0	43,464	0	3,136	3,136	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	203,987	0	0	170	0	203,817	0	203,817		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	319,536	0	34	0	319,502	0	319,502	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	125,581	0	0	0	0	125,581	0	125,581		
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	305	0	0	0	305	0	305	0		
Oper & Maint of Plant Serv w/o Grants	2600	602,938	0	4,406	5,228	0	593,304	593,304	0		
Student Transportation Services	2700-2799	274,117	0	0	13,826	260,291	0	260,291	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	15,315	0	0	0	15,315	0	15,315	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	114,056	0	4,915	0	0	109,141	0	109,141		
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	8,768	0	0	0	0	8,768	0	8,768		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	1,718	0	0	0	1,718	0	1,718	0		
Food Services Operations	3100	186,018	38,966	0	10,802	136,250	0	136,250	0		
Enterprise Operations	3200	92,285	0	0	0	92,285	0	92,285	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	2,424	0	2,424	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		4,516,497	38,966	17,273	277,164	3,139,347	1,043,747	3,735,787	447,307		



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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)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,873,739	3,735,787
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	264,918	447,307
Carry Forward: From FY 2017-2018 Data	174,716	229,765
Total Indirect Costs	439,634 (A)	677,072 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	3,735,787	
Actual Indirect Costs:		
Admin. Charges	447,307	
Carry Forward: From FY 2017-2018 Data	174,716	
Total Indirect Costs	622,023	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,735,787	392,258	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	622,023	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	229,765	

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)	3,305,313 (B)	3,139,347 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	865,610	1,043,747
Carry Forward: From FY 2017-2018 Data	102,170	204,113
Total Indirect Costs	967,780 (A)	1,247,860 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	3,139,347	
Actual Indirect Costs:		
Admin. Charges	1,043,747	
Carry Forward: From FY 2017-2018 Data	102,170	
Total Indirect Costs	1,145,917	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,139,347	941,804 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,145,917 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	204,113	

* 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.