



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2770 - Steamboat Springs 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	20,693,090	4,842	949	952,577	19,734,722	0	19,734,722	0		
Support Serv-Students	2100-2199	1,747,137	0	0	0	1,747,137	0	1,747,137	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,853,268	1,476	0	125,168	1,726,624	0	1,726,624	0		
Educational Library Services	2220	353,445	0	0	9,404	344,041	0	344,041	0		
Support Serv-General Admin w/ Grants	2300	12,627	0	0	0	12,627	0	12,627	0		
Support Serv-General Admin w/o Grants	2300	380,517	2,138	0	0	0	378,379	378,379	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	511,658	1,890	0	0	0	509,768	0	509,768		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	2,082,228	6,520	0	0	2,075,708	0	2,075,708	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	640,422	0	0	47,032	0	593,390	0	593,390		
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	134,019	0	0	0	134,019	0	134,019	0		
Oper & Maint of Plant Serv w/o Grants	2600	2,623,005	0	0	0	0	2,623,005	2,623,005	0		
Student Transportation Services	2700-2799	1,047,756	4,347	0	0	1,043,409	0	1,043,409	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	2,685	0	0	0	2,685	0	2,685	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	2,003,400	2,352	0	0	0	2,001,048	0	2,001,048		
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	735,418	224,944	0	0	510,474	0	510,474	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	50,827	0	6,336	0	44,491	0	44,491	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	249,554	0	0	249,554	0	0	0	0		
<b>Total All Programs</b>		<b>35,121,056</b>	<b>248,509</b>	<b>7,285</b>	<b>1,383,735</b>	<b>27,375,937</b>	<b>6,105,590</b>	<b>30,377,321</b>	<b>3,104,206</b>		



## Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.29	10.50
Direct Costs (34 CFR 75.567)	25,635,739	30,377,321
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,652,442	3,104,206
Carry Forward: From FY 2017-2018 Data	417,242	395,622
Total Indirect Costs	2,069,684 (A)	3,499,828 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	30,377,321	
Actual Indirect Costs:		
Admin. Charges	3,104,206	
Carry Forward: From FY 2017-2018 Data	417,242	
Total Indirect Costs	3,521,448	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.29 X 30,377,321	3,125,826	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	3,521,448	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	395,622	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.15 %	24.61 %
Direct Costs (34 CFR 75.567)	23,183,235 (B)	27,375,937 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	4,507,352	6,105,590
Carry Forward: From FY 2017-2018 Data	-232,516	630,582
Total Indirect Costs	4,274,836 (A)	6,736,172 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	27,375,937	
Actual Indirect Costs:		
Admin. Charges	6,105,590	
Carry Forward: From FY 2017-2018 Data	-232,516	
Total Indirect Costs	5,873,074	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.15 X 27,375,937	5,242,492 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	5,873,074 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	630,582	

\* 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.