



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1600 - HOEHNE REORGANIZED 3

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	1,717,620	0	0	59,322	1,658,298	0	1,658,298	0	0	
Support Serv-Students	2100-2199	121,657	0	0	0	121,657	0	121,657	0	0	
Support Serv-Inst Staff	2200-2219, 2221-2299	3,502	0	0	0	3,502	0	3,502	0	0	
Educational Library Services	2220	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0	0	
Support Serv-General Admin w/o Grants	2300	172,475	0	0	8,444	0	164,031	164,031	0	0	
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0	0	
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	138,003	0	0	0	0	138,003	0	138,003	0	
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0	0	
Sup Serv-School Admin	2400-2499	73,415	0	0	0	73,415	0	73,415	0	0	
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0	0	
Sup Serv-Business w/o Grants	2500	160,887	0	0	0	0	160,887	0	160,887	0	
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	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	89	0	0	
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0	0	
Oper & Maint of Plant Serv w/o Grants	2600	349,092	0	0	0	0	349,092	349,092	0	0	
Student Transportation Services	2700-2799	280,924	0	0	0	280,924	0	280,924	0	0	
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0	0	
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	54,976	0	0	0	0	54,976	0	54,976	0	
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0	0	
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	142	0	0	
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0	0	
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0	0	
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0	0	
Volunteer Services	2910	0	0	0	0	0	0	0	0	0	
Non-Instructional Services	3000-3099	113,417	0	0	0	113,417	0	113,417	0	0	
Food Services Operations	3100	203,650	97,064	0	0	106,586	0	106,586	0	0	
Enterprise Operations	3200	0	0	0	0	0	0	0	0	0	
Enterprise Instructional	3210	0	0	0	0	0	0	0	0	0	
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0	0	
Community Services	3300	0	0	0	0	0	0	0	0	0	
Education for Adults	3400	0	0	0	0	0	0	0	0	0	
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0	0	
Other Uses	5000	0	0	0	0	0	0	0	0	0	
Debt Service	5100	0	0	0	0	0	0	0	0	0	
Total All Programs		3,389,618	97,064	0	67,766	2,357,799	866,989	2,870,922	353,866		



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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:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

7.42

10.50

3,022,405

2,870,922

241,825

353,866

-17,569

123,275

224,256 (A)

477,141 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

2,870,922

Actual Indirect Costs:

Admin. Charges

353,866

Carry Forward: From FY 2015-2016 Data

-17,569

Total Indirect Costs

336,297

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.42 X 2,870,922

213,022

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

336,297

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

123,275



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,356,433 (B)	2,357,799 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	907,797	866,989
Carry Forward: From FY 2015-2016 Data	89,760	249,409
Total Indirect Costs	997,557 (A)	1,116,398 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	2,357,799
Actual Indirect Costs:	
Admin. Charges	866,989
Carry Forward: From FY 2015-2016 Data	89,760
Total Indirect Costs	956,749

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 2,357,799

707,340 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

956,749 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

249,409

* 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.