



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2630 - HAXTUN RE-2J

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	2,340,498	0	57,403	316,204	1,966,891	0	1,966,891	0		
Support Serv-Students	2100-2199	63,013	0	0	0	63,013	0	63,013	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	71,592	0	0	6,791	64,801	0	64,801	0		
Educational Library Services	2220	13,489	0	0	1,723	11,766	0	11,766	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	34,547	0	0	0	0	34,547	34,547	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	160,829	0	0	0	0	160,829	0	160,829		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	239,521	0	0	8,876	230,645	0	230,645	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	91,159	0	0	0	0	91,159	0	91,159		
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	89	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	300,370	0	0	0	0	300,370	300,370	0		
Student Transportation Services	2700-2799	142,663	0	0	0	142,663	0	142,663	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	31,719	0	0	0	0	31,719	0	31,719		
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	142	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	11,100	0	0	11,100	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	151,408	58,113	0	0	93,295	0	93,295	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	0	0	0	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		
<b>Total All Programs</b>		<b>3,651,908</b>	<b>58,113</b>	<b>57,403</b>	<b>344,694</b>	<b>2,573,074</b>	<b>618,624</b>	<b>2,907,991</b>	<b>283,707</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:**

- 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

5.33

10.50

3,077,495

2,907,991

135,207

283,707

28,822

157,533

164,029 (A)

441,240 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

2,907,991

Actual Indirect Costs:

Admin. Charges

283,707

Carry Forward: From FY 2015-2016 Data

28,822

Total Indirect Costs

312,529

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

5.33 X 2,907,991

154,996

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

312,529

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

157,533



**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)	26.70 %	23.40 %
Direct Costs (34 CFR 75.567)	2,576,549 (B)	2,573,074 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	636,153	618,624
Carry Forward: From FY 2015-2016 Data	51,914	-16,473
Total Indirect Costs	688,067 (A)	602,151 (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	2,573,074
Actual Indirect Costs:	
Admin. Charges	618,624
Carry Forward: From FY 2015-2016 Data	51,914
Total Indirect Costs	670,538

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

26.70 X 2,573,074

687,011 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

670,538 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

-16,473

\* 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.