



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1390 - Huerfano Re-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 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	3,669,837	0	0	91,580	3,578,257	0	3,578,257	0
Support Serv-Students	2100-2199	166,956	0	0	0	166,956	0	166,956	0
Support Serv-Inst Staff	2200-2219, 2221-2299	39,696	0	0	0	39,696	0	39,696	0
Educational Library Services	2220	31,830	0	0	4,777	27,053	0	27,053	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	24,684	0	0	0	0	24,684	24,684	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	182,097	0	0	0	0	182,097	0	182,097
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	530,811	0	0	0	530,811	0	530,811	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	215,789	0	0	0	0	215,789	0	215,789
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	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	679,282	0	0	0	0	679,282	679,282	0
Student Transportation Services	2700-2799	297,336	0	0	0	297,336	0	297,336	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	47,329	0	0	11,646	35,683	0	35,683	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	346,565	0	2,945	0	0	343,620	0	343,620
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	11,677	0	0	0	0	11,677	0	11,677
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	279,680	0	262,868	0	16,812	0	16,812	0
Food Services Operations	3100	391,127	156,916	0	0	234,211	0	234,211	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	1,922	0	0	0	1,922	0	1,922	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>6,916,618</b>	<b>156,916</b>	<b>265,813</b>	<b>108,003</b>	<b>4,928,737</b>	<b>1,457,149</b>	<b>5,632,703</b>	<b>753,183</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)
- 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 2018-2019	FY 2020-2021
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	4,526,338	5,632,703
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	713,680	753,183
Carry Forward: From FY 2016-2017 Data	580,594	742,343
Total Indirect Costs	1,294,274 (A)	1,495,526 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	5,632,703	
Actual Indirect Costs:		
Admin. Charges	753,183	
Carry Forward: From FY 2016-2017 Data	580,594	
Total Indirect Costs	1,333,777	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 5,632,703	591,434	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,333,777	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	742,343	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,908,181 (B)	4,928,737 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,356,329	1,457,149
Carry Forward: From FY 2016-2017 Data	421,000	399,528
Total Indirect Costs	1,777,329 (A)	1,856,677 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	4,928,737	
Actual Indirect Costs:		
Admin. Charges	1,457,149	
Carry Forward: From FY 2016-2017 Data	421,000	
Total Indirect Costs	1,878,149	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 4,928,737	1,478,621 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,878,149 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	399,528	

\* 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.