



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1590 - Primero Reorganized 2

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

(Using FY 2018-2019 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	2,012,478	6,876	9,335	14,948	1,981,319	0	1,981,319	0		
Support Serv-Students	2100-2199	185,893	0	832	0	185,061	0	185,061	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	0	0	0	0	0	0	0	0		
Educational Library Services	2220	1,268	0	0	0	1,268	0	1,268	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	21,828	0	0	0	0	21,828	21,828	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	271,319	0	0	31,243	0	240,076	0	240,076		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	105,248	0	342	0	104,906	0	104,906	0		
Sup Serv-Business w/ Grants	2500	6,080	0	0	0	6,080	0	6,080	0		
Sup Serv-Business w/o Grants	2500	165,822	0	0	0	0	165,822	0	165,822		
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	674,082	0	34,066	0	0	640,016	640,016	0		
Student Transportation Services	2700-2799	256,180	0	0	0	256,180	0	256,180	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	177,293	0	0	0	0	177,293	0	177,293		
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	156,741	69,209	764	0	86,768	0	86,768	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	1,924	0	0	0	1,924	0	1,924	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>4,036,156</b>	<b>76,085</b>	<b>45,339</b>	<b>46,191</b>	<b>2,623,506</b>	<b>1,245,035</b>	<b>3,285,350</b>	<b>583,191</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)	2,903,734	3,285,350
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	436,206	583,191
Carry Forward: From FY 2016-2017 Data	515,171	753,400
Total Indirect Costs	951,377 (A)	1,336,591 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2018-2019)		
Actual Direct Costs	3,285,350	
Actual Indirect Costs:		
Admin. Charges	583,191	
Carry Forward: From FY 2016-2017 Data	515,171	
Total Indirect Costs	1,098,362	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,285,350	344,962	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,098,362	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	753,400	

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)	2,345,408 (B)	2,623,506 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	884,644	1,245,035
Carry Forward: From FY 2016-2017 Data	440,628	898,611
Total Indirect Costs	1,325,272 (A)	2,143,646 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2018-2019)		
Actual Direct Costs	2,623,506	
Actual Indirect Costs:		
Admin. Charges	1,245,035	
Carry Forward: From FY 2016-2017 Data	440,628	
Total Indirect Costs	1,685,663	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,623,506	787,052 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,685,663 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	898,611	

\* 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.