



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1600 - Hoehne Reorganized 3

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	1,971,530	0	0	45,169	1,926,361	0	1,926,361	0
Support Serv-Students	2100-2199	137,548	0	0	0	137,548	0	137,548	0
Support Serv-Inst Staff	2200-2219, 2221-2299	3,533	0	0	0	3,533	0	3,533	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	186,446	0	0	10,394	0	176,052	176,052	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	141,423	0	0	0	0	141,423	0	141,423
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	78,154	0	0	0	78,154	0	78,154	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	177,253	0	0	0	0	177,253	0	177,253
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	378,383	0	0	0	0	378,383	378,383	0
Student Transportation Services	2700-2799	284,565	0	63,954	0	220,611	0	220,611	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	52,917	0	0	0	0	52,917	0	52,917
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	119,837	0	0	0	119,837	0	119,837	0
Food Services Operations	3100	228,120	104,643	2,676	0	120,801	0	120,801	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	27,547	0	27,547	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
Total All Programs		3,787,256	104,643	94,177	55,563	2,606,845	926,028	3,161,280	371,593



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,723,389	3,161,280
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	360,789	371,593
Carry Forward: From FY 2016-2017 Data	289,593	329,252
Total Indirect Costs	650,382 (A)	700,845 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,161,280	
Actual Indirect Costs:		
Admin. Charges	371,593	
Carry Forward: From FY 2016-2017 Data	289,593	
Total Indirect Costs	661,186	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,161,280	331,934	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	661,186	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	329,252	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,243,140 (B)	2,606,845 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	856,197	926,028
Carry Forward: From FY 2016-2017 Data	355,813	499,787
Total Indirect Costs	1,212,010 (A)	1,425,815 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	2,606,845	
Actual Indirect Costs:		
Admin. Charges	926,028	
Carry Forward: From FY 2016-2017 Data	355,813	
Total Indirect Costs	1,281,841	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 2,606,845	782,054 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,281,841 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	499,787	

* 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.