



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1390 - Huerfano Re-1

FY 2021-2022 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2019-2020 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	4,041,178	0	4,957	91,923	3,944,298	0	3,944,298	0
Support Serv-Students	2100-2199	297,767	0	0	0	297,767	0	297,767	0
Support Serv-Inst Staff	2200-2219, 2221-2299	30,497	0	0	0	30,497	0	30,497	0
Educational Library Services	2220	32,426	0	0	4,496	27,930	0	27,930	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	4,877	0	0	0	0	4,877	4,877	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	203,193	0	0	0	0	203,193	0	203,193
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	524,646	0	0	0	524,646	0	524,646	0
Sup Serv-Business w/ Grants	2500	5,300	0	0	0	5,300	0	5,300	0
Sup Serv-Business w/o Grants	2500	232,120	0	0	0	0	232,120	0	232,120
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	651,199	0	0	0	0	651,199	651,199	0
Student Transportation Services	2700-2799	288,720	0	0	0	288,720	0	288,720	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	19,027	0	0	8,951	10,076	0	10,076	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	443,803	0	0	0	0	443,803	0	443,803
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	81,563	0	0	0	0	81,563	0	81,563
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	182,403	0	177,862	0	4,541	0	4,541	0
Food Services Operations	3100	390,924	151,652	0	0	239,272	0	239,272	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	420	0	0	0	420	0	420	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
Total All Programs		7,430,063	151,652	182,819	105,370	5,373,467	1,616,755	6,029,543	960,679



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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)
- Total Program Reserve Fund (07)
- 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 2019-2020	FY 2021-2022
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)	5,292,613	6,029,543
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	501,944	960,679
Carry Forward: From FY 2017-2018 Data	339,335	666,912
Total Indirect Costs	841,279 (A)	1,627,591 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2019-2020)		
Actual Direct Costs	6,029,543	
Actual Indirect Costs:		
Admin. Charges	960,679	
Carry Forward: From FY 2017-2018 Data	339,335	
Total Indirect Costs	1,300,014	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 6,029,543	633,102	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,300,014	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	666,912	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
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)	4,639,058 (B)	5,373,467 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,311,544	1,616,755
Carry Forward: From FY 2017-2018 Data	268,210	272,925
Total Indirect Costs	1,579,754 (A)	1,889,680 (A)
b) ACTUAL COSTS: (From FY 2019-2020)		
Actual Direct Costs	5,373,467	
Actual Indirect Costs:		
Admin. Charges	1,616,755	
Carry Forward: From FY 2017-2018 Data	268,210	
Total Indirect Costs	1,884,965	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 5,373,467	1,612,040 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	1,884,965 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	272,925	

* 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.