



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 1780 - Genoa-Hugo C113

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	1,570,710	0	1,718	96,685	1,472,307	0	1,472,307	0
Support Serv-Students	2100-2199	66,288	0	0	45,261	21,027	0	21,027	0
Support Serv-Inst Staff	2200-2219, 2221-2299	2,191	0	0	0	2,191	0	2,191	0
Educational Library Services	2220	12,200	0	0	5,127	7,073	0	7,073	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	16,712	0	0	4,800	0	11,912	11,912	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	118,296	0	0	0	0	118,296	0	118,296
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	151,418	0	0	0	151,418	0	151,418	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	98,178	0	0	19,883	0	78,295	0	78,295
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	414,967	0	109,812	0	0	305,155	305,155	0
Student Transportation Services	2700-2799	116,481	0	24,800	0	91,681	0	91,681	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	92,870	0	0	0	0	92,870	0	92,870
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	107,376	38,089	0	0	69,287	0	69,287	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	150	0	0	150	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	5,351	0	0	5,351	0	0	0	0
<b>Total All Programs</b>		<b>2,773,188</b>	<b>38,089</b>	<b>136,330</b>	<b>177,257</b>	<b>1,814,984</b>	<b>606,528</b>	<b>2,132,051</b>	<b>289,461</b>



# Colorado Department of Education

## Indirect Cost Report

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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) <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)	1,851,825	2,132,051
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	142,573	289,461
Carry Forward: From FY 2017-2018 Data	106,608	172,204
Total Indirect Costs	249,181 (A)	461,665 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2019-2020)		
Actual Direct Costs	2,132,051	
Actual Indirect Costs:		
Admin. Charges	289,461	
Carry Forward: From FY 2017-2018 Data	106,608	
Total Indirect Costs	396,069	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,132,051	223,865	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	396,069	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	172,204	

UNRESTRICTED RATE

	FY 2019-2020	FY 2021-2022
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	28.13 %	30.00 %
Direct Costs (34 CFR 75.567)	1,621,806 (B)	1,814,984 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	493,349	606,528
Carry Forward: From FY 2017-2018 Data	-8,207	87,766
Total Indirect Costs	485,142 (A)	694,294 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2019-2020)		
Actual Direct Costs	1,814,984	
Actual Indirect Costs:		
Admin. Charges	606,528	
Carry Forward: From FY 2017-2018 Data	-8,207	
Total Indirect Costs	598,321	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.13 X 1,814,984	510,555 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2019-2020)	598,321 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2021-2022)	87,766	

\* 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.