



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2760 - HAYDEN RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 Audited Data)

Program Definition	Program Code	Total Costs				Excluded and/or Unallowed Costs		Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	3,422,014	0	103,651	257	3,318,105	-	3,318,105	-	-	
Support Serv-Students	2100-2199	163,478	0	0	50	163,428	-	163,428	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	138,756	0	4,558	0	134,199	-	134,199	-	-	
Educational Library Services	2220	62,005	0	310	0	61,695	-	61,695	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	153,554	0	0	431	-	153,123	153,123	-	-	
Support Serv-School Admin	2400-2499	373,696	0	500	1,576	371,620	-	371,620	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	106,453	0	0	0	-	106,453	-	106,453	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	596,994	0	0	0	-	596,994	596,994	-	-	
Student Transportation Services	2700-2799	172,712	0	0	0	172,712	-	172,712	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	40,855	0	0	0	-	40,855	-	40,855	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	135,383	42,266	918	91	92,107	-	92,107	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	-	-	-	-	-	-	-	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		5,365,901				4,313,866	897,426	5,063,983	147,308		



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Food Service (51)
- Other Enterprise (50)
- Other Internal Service (60)
- 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)
- Risk-Related Fund (64)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0800,0830,0868,0869,0900,0910,0960,0970,0971,0640 with
Program 2220 only
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Capital Reserve Special Revenue (21)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	2.80 %	2.87 %
Direct Costs (34 CFR 75.567)	4,819,276 (B)	5,063,983 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	142,508	147,308
Carry Forward	-7,707	-2,190
Total Indirect Costs	134,801 (A)	145,118 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	5,063,983	
Actual Indirect Costs:		
Admin. Charges	147,308	
Carry Forward	-7,707	
Total Indirect Costs	139,601	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.8 X 5,063,983	141,792 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	139,601 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-2,190	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	15.40 %	23.54 %
Direct Costs (34 CFR 75.567)	4,199,813 (B)	4,313,866 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	761,970	897,426
Carry Forward	-115,041	118,050
Total Indirect Costs	646,929 (A)	1,015,475 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	4,313,866	
Actual Indirect Costs:		
Admin. Charges	897,426	
Carry Forward	-115,041	
Total Indirect Costs	782,385	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.4 X 4,313,866	664,335 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	782,385 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	118,050	

* 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.