



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1600 - HOEHNE REORGANIZED 3

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	1,504,314	0	0	0	1,504,314	-	1,504,314	-		
Support Serv-Students	2100-2199	71,826	0	0	0	71,826	-	71,826	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	60,774	0	0	0	60,774	-	60,774	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	167,449	0	0	9,338	-	158,111	158,111	-		
Support Serv-School Admin	2400-2499	95,740	0	0	0	95,740	-	95,740	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	126,308	0	0	0	-	126,308	-	126,308		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	381,689	0	2,500	0	-	379,189	379,189	-		
Student Transportation Services	2700-2799	257,265	0	0	0	257,265	-	257,265	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	109,561	0	0	0	-	109,561	-	109,561		
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	113,085	0	0	0	113,085	-	113,085	-		
Food Services Operations	3100	192,428	88,260	2,780	0	101,388	-	101,388	-		
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		3,080,438				2,204,392	773,169	2,741,692	235,869		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	8.35 %
Direct Costs (34 CFR 75.567)	2,522,725 (B)	2,741,692 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	235,767	235,869
Carry Forward	44,986	-7,023
Total Indirect Costs	280,753 (A)	228,845 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,741,692	
Actual Indirect Costs:		
Admin. Charges	235,869	
Carry Forward	44,986	
Total Indirect Costs	280,855	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,741,692	287,878 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	280,855 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-7,023	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	44.91 %	29.48 %
Direct Costs (34 CFR 75.567)	1,968,130 (B)	2,204,392 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	790,363	773,169
Carry Forward	93,463	-123,361
Total Indirect Costs	883,826 (A)	649,807 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,204,392	
Actual Indirect Costs:		
Admin. Charges	773,169	
Carry Forward	93,463	
Total Indirect Costs	866,632	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
44.91 X 2,204,392	989,993 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	866,632 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-123,361	

* 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.