



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2630 - HAXTUN RE-2J

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	2,195,930	0	0	318,009	1,877,921	-	1,877,921	-	-	
Support Serv-Students	2100-2199	13,961	0	0	0	13,961	-	13,961	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	23,627	0	0	0	23,627	-	23,627	-	-	
Educational Library Services	2220	30,626	0	0	0	30,626	-	30,626	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	137,702	0	0	0	-	137,702	137,702	-	-	
Support Serv-School Admin	2400-2499	263,053	0	0	0	263,053	-	263,053	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	73,024	0	0	0	-	73,024	-	73,024	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	316,259	0	384	0	-	315,875	315,875	-	-	
Student Transportation Services	2700-2799	147,880	0	0	0	147,880	-	147,880	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	27,293	0	0	0	-	27,293	-	27,293	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	14,182	0	0	14,182	-	0	-	0	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	136,435	56,199	2,021	0	78,215	-	78,215	-	-	
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		3,379,971				2,435,283	553,894	2,888,860	100,317		



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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)	4.05 %	3.15 %
Direct Costs (34 CFR 75.567)	2,690,261 (B)	2,888,860 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	101,698	100,317
Carry Forward	7,238	-9,444
Total Indirect Costs	108,936 (A)	90,874 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,888,860	
Actual Indirect Costs:		
Admin. Charges	100,317	
Carry Forward	7,238	
Total Indirect Costs	107,555	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.05 X 2,888,860	116,999 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	107,555 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-9,444	

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)	28.93 %	21.41 %
Direct Costs (34 CFR 75.567)	2,257,107 (B)	2,435,283 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	534,853	553,894
Carry Forward	118,033	-32,600
Total Indirect Costs	652,886 (A)	521,294 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	2,435,283	
Actual Indirect Costs:		
Admin. Charges	553,894	
Carry Forward	118,033	
Total Indirect Costs	671,927	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
28.93 X 2,435,283	704,527 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	671,927 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-32,600	

* 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.