



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2760 - HAYDEN RE-1

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	3,426,506	0	606	521	3,425,378	-	3,425,378	-		
Support Serv-Students	2100-2199	233,091	0	73	64	232,954	-	232,954	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	291,732	0	69,103	0	222,630	-	222,630	-		
Educational Library Services	2220	69,668	0	180	0	69,488	-	69,488	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	179,597	0	896	155	-	178,546	178,546	-		
Support Serv-School Admin	2400-2499	392,988	0	1,408	1,272	390,308	-	390,308	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	112,106	0	0	0	-	112,106	-	112,106		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	594,482	0	0	0	-	594,482	594,482	-		
Student Transportation Services	2700-2799	198,118	0	0	0	198,118	-	198,118	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	36,764	0	0	0	-	36,764	-	36,764		
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	144,279	46,586	777	709	96,207	-	96,207	-		
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		5,679,330				4,635,082	921,897	5,408,110	148,869		



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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)	2.16 %	2.85 %
Direct Costs (34 CFR 75.567)	5,017,983 (B)	5,408,110 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	135,497	148,869
Carry Forward	-27,021	5,033
Total Indirect Costs	108,476 (A)	153,903 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	5,408,110	
Actual Indirect Costs:		
Admin. Charges	148,869	
Carry Forward	-27,021	
Total Indirect Costs	121,848	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
2.16 X 5,408,110	116,815 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	121,848 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	5,033	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	27.10 %	15.70 %
Direct Costs (34 CFR 75.567)	4,164,820 (B)	4,635,082 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	988,660	921,897
Carry Forward	140,082	-194,128
Total Indirect Costs	1,128,742 (A)	727,769 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	4,635,082	
Actual Indirect Costs:		
Admin. Charges	921,897	
Carry Forward	140,082	
Total Indirect Costs	1,061,979	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.1 X 4,635,082	1,256,107 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,061,979 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-194,128	

* 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.