



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2760 - HAYDEN RE-1

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed 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	3,469,276	0	4,099	290,109	3,175,068	0	3,175,068	0		
Support Serv-Students	2100-2199	466,224	0	0	0	466,224	0	466,224	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	189,065	0	5,940	0	183,125	0	183,125	0		
Educational Library Services	2220	63,773	0	0	8,610	55,163	0	55,163	0		
Support Serv-General Admin w/ Grants	2300	2,498	0	0	0	2,498	0	2,498	0		
Support Serv-General Admin w/o Grants	2300	57,256	0	0	0	0	57,256	57,256	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	519	0	0	0	519	0	519	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	201,316	0	1,622	0	0	199,694	0	199,694		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	403,260	0	3,517	50	399,693	0	399,693	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	149,923	0	0	0	0	149,923	0	149,923		
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	89	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	511,182	0	0	0	0	511,182	511,182	0		
Student Transportation Services	2700-2799	385,368	0	206,135	0	179,233	0	179,233	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	61,649	0	0	0	0	61,649	0	61,649		
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	142	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	155,830	46,604	0	104	109,122	0	109,122	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	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	20,912	0	20,912	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	60,479	0	0	60,479	0	0	0	0		
<b>Total All Programs</b>		<b>6,198,530</b>	<b>46,604</b>	<b>242,225</b>	<b>359,352</b>	<b>4,570,645</b>	<b>979,704</b>	<b>5,139,083</b>	<b>411,266</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:**

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



**RESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

FY 2019-2020

4.32

10.50

5,382,640

5,139,083

190,429

411,266

42,057

231,315

232,486 (A)

642,581 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

5,139,083

411,266

42,057

453,323

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

4.32 X 5,139,083

222,008

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

453,323

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

231,315



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	20.88 %	22.49 %
Direct Costs (34 CFR 75.567)	4,629,309 (B)	4,570,645 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	943,760	979,704
Carry Forward: From FY 2015-2016 Data	22,830	48,183
Total Indirect Costs	966,590 (A)	1,027,887 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	4,570,645
Actual Indirect Costs:	
Admin. Charges	979,704
Carry Forward: From FY 2015-2016 Data	22,830
Total Indirect Costs	1,002,534

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

20.88 X 4,570,645

954,351 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,002,534 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

48,183

\* 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.