



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2760 - Hayden RE-1

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	3,206,665	0	0	39,348	3,167,317	0	3,167,317	0
Support Serv-Students	2100-2199	511,749	0	0	0	511,749	0	511,749	0
Support Serv-Inst Staff	2200-2219, 2221-2299	62,812	0	0	0	62,812	0	62,812	0
Educational Library Services	2220	69,637	0	0	10,542	59,095	0	59,095	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	51,778	0	0	0	0	51,778	51,778	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	227,616	0	0	0	0	227,616	0	227,616
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	352,674	0	0	750	351,924	0	351,924	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	137,351	0	0	0	0	137,351	0	137,351
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	0	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	542,630	0	0	0	0	542,630	542,630	0
Student Transportation Services	2700-2799	314,799	0	105,740	0	209,059	0	209,059	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	261,577	0	0	0	0	261,577	0	261,577
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	0	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	140,314	45,938	0	2,605	91,771	0	91,771	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	0	0	0	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
Total All Programs		5,940,081	45,938	105,740	113,724	4,453,727	1,220,952	5,048,135	626,544



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.60	10.50
Direct Costs (34 CFR 75.567)	5,664,176	5,048,135
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	335,980	626,544
Carry Forward: From FY 2016-2017 Data	-37,444	306,404
Total Indirect Costs	298,536 (A)	932,948 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	5,048,135	
Actual Indirect Costs:		
Admin. Charges	626,544	
Carry Forward: From FY 2016-2017 Data	-37,444	
Total Indirect Costs	589,100	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.6 X 5,048,135	282,696	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	589,100	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	306,404	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.33 %	30.00 %
Direct Costs (34 CFR 75.567)	5,036,778 (B)	4,453,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	899,777	1,220,952
Carry Forward: From FY 2016-2017 Data	-8,157	351,890
Total Indirect Costs	891,620 (A)	1,572,842 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	4,453,727	
Actual Indirect Costs:		
Admin. Charges	1,220,952	
Carry Forward: From FY 2016-2017 Data	-8,157	
Total Indirect Costs	1,212,795	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.33 X 4,453,727	860,905 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,212,795 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	351,890	

* 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.