



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9025 - EAST CENTRAL BOCES

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	4,577,721	4,031	0	1,000	4,572,690	-	4,572,690	-		
Support Serv-Students	2100-2199	1,052,553	0	0	0	1,052,553	-	1,052,553	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,240,182	0	14,600	0	1,225,582	-	1,225,582	-		
Educational Library Services	2220	29,157	0	0	0	29,157	-	29,157	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	332,120	0	0	2,890	-	329,230	329,230	-		
Support Serv-School Admin	2400-2499	172,456	0	0	56,922	115,535	-	115,535	-		
Support Serv-Business w/ Grants	2500	0	0	0	0	0	-	0	-		
Support Serv-Business w/o Grants	2500	196,822	0	0	0	-	196,822	-	196,822		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	-	0	-		
Oper & Maint of Plant Serv w/o Grants	2600	94,912	0	0	0	-	94,912	94,912	-		
Student Transportation Services	2700-2799	17,740	0	0	0	17,740	-	17,740	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	54,339	0	0	54,339	0	-	0	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	366,929	0	0	0	-	366,929	-	366,929		
Planning/Evaluation	2810-2814	0	0	0	0	0	-	0	-		
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-		
Other Support Services w/o Grants	2900	0	0	0	0	-	0	-	0		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	0	0	0	0	0	-	0	-		
Food Services Operations	3100	0	0	0	0	0	-	0	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	0	-	-	-	-	-	-	-		
Other Uses	5000	0	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		8,134,931				7,013,256	987,894	7,437,398	563,752		



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.19 %	9.87 %
Direct Costs (34 CFR 75.567)	8,958,810 (B)	7,437,398 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	471,728	563,752
Carry Forward	-7,138	170,613
Total Indirect Costs	464,590 (A)	734,365 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	7,437,398	
Actual Indirect Costs:		
Admin. Charges	563,752	
Carry Forward	-7,138	
Total Indirect Costs	556,614	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.19 X 7,437,398	386,001 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	556,614 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	170,613	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	9.05 %	17.73 %
Direct Costs (34 CFR 75.567)	8,558,765 (B)	7,013,256 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	871,773	987,894
Carry Forward	-97,343	255,851
Total Indirect Costs	774,430 (A)	1,243,745 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	7,013,256	
Actual Indirect Costs:		
Admin. Charges	987,894	
Carry Forward	-97,343	
Total Indirect Costs	890,551	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.05 X 7,013,256	634,700 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	890,551 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	255,851	

* 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.