



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9040 - NORTHEAST 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	2,037,971	0	0	0	2,037,971	-	2,037,971	-		
Support Serv-Students	2100-2199	1,512,859	0	153,605	0	1,359,254	-	1,359,254	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	710,121	718	20,478	2,659	686,267	-	686,267	-		
Educational Library Services	2220	88,324	0	0	4,750	83,574	-	83,574	-		
Support Serv-General Admin w/ Grants	2300	73,260	0	0	0	73,260	-	73,260	-		
Support Serv-General Admin w/o Grants	2300	37,779	0	0	0	-	37,779	37,779	-		
Support Serv-School Admin	2400-2499	104,275	0	0	0	104,275	-	104,275	-		
Support Serv-Business w/ Grants	2500	15,757	0	0	0	15,757	-	15,757	-		
Support Serv-Business w/o Grants	2500	510,600	0	0	0	-	510,600	-	510,600		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	46,613	0	0	0	-	46,613	46,613	-		
Student Transportation Services	2700-2799	9,475	0	0	0	9,475	-	9,475	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	7,434	0	0	0	7,434	-	7,434	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	69,490	0	11,117	0	-	58,373	-	58,373		
Planning/Evaluation	2810-2814	9,708	0	0	0	9,708	-	9,708	-		
Other Support Services w/ Grants	2900	65,096	0	0	62,926	2,170	-	2,170	-		
Other Support Services w/o Grants	2900	1,000	0	0	0	-	1,000	-	1,000		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-		
Food Services Operations	3100	-	-	-	-	-	-	-	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	2,405	0	0	0	2,405	-	2,405	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	81,278	-	-	-	-	-	-	-		
Debt Service	5100	5,166	-	-	-	-	-	-	-		
Total All Programs		5,388,611				4,391,551	654,364	4,475,942	569,973		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.69 %	10.50 %
Direct Costs (34 CFR 75.567)	4,922,569 (B)	4,475,942 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	350,571	569,973
Carry Forward	-21,070	249,462
Total Indirect Costs	329,501 (A)	819,435 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	4,475,942	
Actual Indirect Costs:		
Admin. Charges	569,973	
Carry Forward	-21,070	
Total Indirect Costs	548,903	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.69 X 4,475,942	299,441 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	548,903 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	249,462	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	5.70 %	21.33 %
Direct Costs (34 CFR 75.567)	4,873,424 (B)	4,391,551 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	399,715	654,364
Carry Forward	-121,775	282,271
Total Indirect Costs	277,940 (A)	936,635 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	4,391,551	
Actual Indirect Costs:		
Admin. Charges	654,364	
Carry Forward	-121,775	
Total Indirect Costs	532,589	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.7 X 4,391,551	250,318 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	532,589 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	282,271	

* 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.