



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9060 - SOUTH 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	1,059,706	0	0	0	1,059,706	-	1,059,706	-		
Support Serv-Students	2100-2199	1,287,065	0	0	0	1,287,065	-	1,287,065	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,169,747	0	6,346	80,233	1,083,167	-	1,083,167	-		
Educational Library Services	2220	34,796	0	0	0	34,796	-	34,796	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	157,902	0	0	0	-	157,902	157,902	-		
Support Serv-School Admin	2400-2499	7,200	0	0	0	7,200	-	7,200	-		
Support Serv-Business w/ Grants	2500	77,056	0	0	77,056	0	-	0	-		
Support Serv-Business w/o Grants	2500	143,594	0	0	-157,289	-	300,884	-	300,884		
Oper & Maint of Plant Serv w/ Grants	2600	23,564	0	0	0	23,564	-	23,564	-		
Oper & Maint of Plant Serv w/o Grants	2600	53,253	0	0	0	-	53,253	53,253	-		
Student Transportation Services	2700-2799	360	0	0	0	360	-	360	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	15,730	0	0	0	15,730	-	15,730	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	174,497	0	0	0	-	174,497	-	174,497		
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	-	-	-	-	-	-	-	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	40,181	0	0	0	40,181	-	40,181	-		
Education for Adults	3400	173,388	0	1,658	0	171,729	-	171,729	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		4,418,040				3,723,498	686,537	3,934,654	475,381		



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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	4,246,119 (B)	3,934,654 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	376,584	475,381
Carry Forward	105,217	167,460
Total Indirect Costs	481,801 (A)	642,841 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,934,654	
Actual Indirect Costs:		
Admin. Charges	475,381	
Carry Forward	105,217	
Total Indirect Costs	580,598	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,934,654	413,139 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	580,598 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	167,460	

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)	15.01 %	22.93 %
Direct Costs (34 CFR 75.567)	4,053,943 (B)	3,723,498 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	568,761	686,537
Carry Forward	39,620	167,260
Total Indirect Costs	608,381 (A)	853,797 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	3,723,498	
Actual Indirect Costs:		
Admin. Charges	686,537	
Carry Forward	39,620	
Total Indirect Costs	726,157	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.01 X 3,723,498	558,897 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	726,157 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	167,260	

* 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.