



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9075 - SOUTHEASTERN 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	791,766	0	0	0	791,766	-	791,766	-		
Support Serv-Students	2100-2199	501,730	0	962	30,000	470,768	-	470,768	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	129,696	0	0	0	129,696	-	129,696	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	76,076	0	0	4,311	71,765	-	71,765	-		
Support Serv-General Admin w/o Grants	2300	164,607	0	0	-32,137	-	196,744	196,744	-		
Support Serv-School Admin	2400-2499	216,434	0	0	0	216,434	-	216,434	-		
Support Serv-Business w/ Grants	2500	35,606	0	0	0	35,606	-	35,606	-		
Support Serv-Business w/o Grants	2500	99,334	0	0	0	-	99,334	-	99,334		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	76,270	0	0	0	-	76,270	76,270	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	482,231	0	2,607	-2,209	-	481,833	-	481,833		
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	-	-	-	-	-	-	-	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>2,573,750</b>				<b>1,716,035</b>	<b>854,180</b>	<b>1,989,049</b>	<b>581,167</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	2,467,161 (B)	1,989,049 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	498,638	581,167
Carry Forward	1,417,891	1,790,208
Total Indirect Costs	1,916,529 (A)	2,371,374 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,989,049	
Actual Indirect Costs:		
Admin. Charges	581,167	
Carry Forward	1,417,891	
Total Indirect Costs	1,999,058	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,989,049	208,850 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,999,058 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	1,790,208	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	36.53 %	30.00 %
Direct Costs (34 CFR 75.567)	2,204,593 (B)	1,716,035 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	761,206	854,180
Carry Forward	44,238	271,550
Total Indirect Costs	805,444 (A)	1,125,730 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,716,035	
Actual Indirect Costs:		
Admin. Charges	854,180	
Carry Forward	44,238	
Total Indirect Costs	898,418	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
36.53 X 1,716,035	626,868 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	898,418 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	271,550	

\* 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.