



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9095 - NORTHWEST COLO 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	1,301,904	0	0	0	1,301,904	-	1,301,904	-		
Support Serv-Students	2100-2199	1,222,808	0	0	17,637	1,205,170	-	1,205,170	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	864,843	0	0	201,230	663,613	-	663,613	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	121,790	0	0	4,629	-	117,161	117,161	-		
Support Serv-School Admin	2400-2499	95,198	0	0	1,958	93,240	-	93,240	-		
Support Serv-Business w/ Grants	2500	339	0	0	339	0	-	0	-		
Support Serv-Business w/o Grants	2500	60,742	0	0	-221,165	-	281,907	-	281,907		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	-	-	-	-	-	-	-	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	26,814	0	0	0	-	26,814	-	26,814		
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	40,888	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		3,735,326				3,263,927	425,883	3,381,088	308,721		



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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)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	2,924,167 (B)	3,381,088 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	376,100	308,721
Carry Forward	264,369	218,076
Total Indirect Costs	640,469 (A)	526,797 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	3,381,088	
Actual Indirect Costs:		
Admin. Charges	308,721	
Carry Forward	264,369	
Total Indirect Costs	573,090	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,381,088	355,014 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	573,090 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	218,076	

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)	27.59 %	6.81 %
Direct Costs (34 CFR 75.567)	2,799,199 (B)	3,263,927 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	501,068	425,883
Carry Forward	271,173	-203,462
Total Indirect Costs	772,241 (A)	222,421 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	3,263,927	
Actual Indirect Costs:		
Admin. Charges	425,883	
Carry Forward	271,173	
Total Indirect Costs	697,056	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
27.59 X 3,263,927	900,517 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	697,056 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	-203,462	

* 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.