



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9040 - NORTHEAST BOCES

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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	2,300,202	0	873	0	2,299,328	-	2,299,328	-	-	
Support Serv-Students	2100-2199	1,205,452	0	2,305	0	1,203,147	-	1,203,147	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	1,198,782	609	422,392	7,723	768,057	-	768,057	-	-	
Educational Library Services	2220	31,414	0	0	0	31,414	-	31,414	-	-	
Support Serv-General Admin w/ Grants	2300	97,488	0	0	0	97,488	-	97,488	-	-	
Support Serv-General Admin w/o Grants	2300	20,333	0	0	0	-	20,333	20,333	-	-	
Support Serv-School Admin	2400-2499	111,816	0	0	0	111,816	-	111,816	-	-	
Support Serv-Business w/ Grants	2500	14,390	0	0	0	14,390	-	14,390	-	-	
Support Serv-Business w/o Grants	2500	584,250	0	0	0	-	584,250	-	584,250	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	59,331	0	0	0	-	59,331	59,331	-	-	
Student Transportation Services	2700-2799	11,128	0	0	0	11,128	-	11,128	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	155	0	0	0	155	-	155	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	86,277	3,356	10,430	990	-	71,502	-	71,502	-	
Planning/Evaluation	2810-2814	1,363	0	0	0	1,363	-	1,363	-	-	
Other Support Services w/ Grants	2900	94,798	0	0	91,050	3,748	-	3,748	-	-	
Other Support Services w/o Grants	2900	5,000	0	0	0	-	5,000	-	5,000	-	
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	2,425	0	0	0	2,425	-	2,425	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	5,636	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>5,830,238</b>				<b>4,544,459</b>	<b>740,416</b>	<b>4,624,123</b>	<b>660,751</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 2013-2014	FY 2015-2016
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)	4,556,012 (B)	4,624,123 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	339,690	660,751
Carry Forward	857,433	1,032,651
Total Indirect Costs	1,197,123 (A)	1,693,403 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	4,624,123	
Actual Indirect Costs:		
Admin. Charges	660,751	
Carry Forward	857,433	
Total Indirect Costs	1,518,184	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 4,624,123	485,533 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,518,184 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,032,651	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	6.92 %	24.04 %
Direct Costs (34 CFR 75.567)	4,509,854 (B)	4,544,459 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	385,847	740,416
Carry Forward	-73,864	352,075
Total Indirect Costs	311,983 (A)	1,092,491 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	4,544,459	
Actual Indirect Costs:		
Admin. Charges	740,416	
Carry Forward	-73,864	
Total Indirect Costs	666,552	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.92 X 4,544,459	314,477 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	666,552 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	352,075	

\* 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.