



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9060 - SOUTH CENTRAL 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	905,065	0	0	0	905,065	-	905,065	-		
Support Serv-Students	2100-2199	1,147,408	0	0	0	1,147,408	-	1,147,408	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,076,145	0	7,143	58,736	1,010,266	-	1,010,266	-		
Educational Library Services	2220	26,032	0	0	0	26,032	-	26,032	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	222,179	0	0	0	-	222,179	222,179	-		
Support Serv-School Admin	2400-2499	3,600	0	0	0	3,600	-	3,600	-		
Support Serv-Business w/ Grants	2500	87,006	0	0	87,006	0	-	0	-		
Support Serv-Business w/o Grants	2500	103,400	0	0	-145,369	-	248,769	-	248,769		
Oper & Maint of Plant Serv w/ Grants	2600	22,140	0	0	0	22,140	-	22,140	-		
Oper & Maint of Plant Serv w/o Grants	2600	46,169	0	0	0	-	46,169	46,169	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	13,925	0	0	0	13,925	-	13,925	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	239,944	0	48,576	0	-	191,367	-	191,367		
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	29,238	0	0	0	29,238	-	29,238	-		
Education for Adults	3400	192,818	0	0	0	192,818	-	192,818	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		4,115,068				3,350,491	708,484	3,618,839	440,137		



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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) <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)	4,132,897 (B)	3,618,839 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	425,487	440,137
Carry Forward	129,967	190,125
Total Indirect Costs	555,454 (A)	630,262 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	3,618,839	
Actual Indirect Costs:		
Admin. Charges	440,137	
Carry Forward	129,967	
Total Indirect Costs	570,104	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,618,839	379,978 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	570,104 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	190,125	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.57 %	27.10 %
Direct Costs (34 CFR 75.567)	3,935,001 (B)	3,350,491 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	623,383	708,484
Carry Forward	146,756	199,549
Total Indirect Costs	770,139 (A)	908,034 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	3,350,491	
Actual Indirect Costs:		
Admin. Charges	708,484	
Carry Forward	146,756	
Total Indirect Costs	855,240	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.57 X 3,350,491	655,691 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	855,240 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	199,549	

* 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.