



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9075 - SOUTHEASTERN 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	781,880	0	0	0	781,880	-	781,880	-		
Support Serv-Students	2100-2199	447,365	0	6,722	30,000	410,643	-	410,643	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	130,057	0	3,789	0	126,268	-	126,268	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	101,032	0	0	3,600	97,432	-	97,432	-		
Support Serv-General Admin w/o Grants	2300	117,980	0	0	-33,600	-	151,580	151,580	-		
Support Serv-School Admin	2400-2499	204,312	0	0	0	204,312	-	204,312	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	47,644	0	0	0	-	47,644	-	47,644		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	99,167	0	19,212	0	-	79,955	79,955	-		
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	321,653	0	3,153	0	-	318,501	-	318,501		
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	-	-	-	-	-	-	-	-		
Total All Programs		2,251,090				1,620,535	597,680	1,852,070	366,145		



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 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)	1,973,326 (B)	1,852,070 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	489,982	366,145
Carry Forward	1,385,576	1,557,253
Total Indirect Costs	1,875,558 (A)	1,923,398 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	1,852,070	
Actual Indirect Costs:		
Admin. Charges	366,145	
Carry Forward	1,385,576	
Total Indirect Costs	1,751,721	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 1,852,070	194,467 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	1,751,721 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	1,557,253	

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)	40.48 %	30.00 %
Direct Costs (34 CFR 75.567)	1,771,544 (B)	1,620,535 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	691,763	597,680
Carry Forward	25,349	-32,964
Total Indirect Costs	717,112 (A)	564,716 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,620,535	
Actual Indirect Costs:		
Admin. Charges	597,680	
Carry Forward	25,349	
Total Indirect Costs	623,029	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
40.48 X 1,620,535	655,992 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	623,029 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-32,964	

* 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.