



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9125 - RIO BLANCO 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	1,557,323	0	336	159,118	1,397,869	-	1,397,869	-	-	
Support Serv-Students	2100-2199	167,483	0	0	0	167,483	-	167,483	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	122,886	0	0	0	122,886	-	122,886	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	53,276	0	0	0	53,276	-	53,276	-	-	
Support Serv-General Admin w/o Grants	2300	40,592	0	0	0	-	40,592	40,592	-	-	
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/ Grants	2500	42,780	0	480	0	42,300	-	42,300	-	-	
Support Serv-Business w/o Grants	2500	102,108	0	0	0	-	102,108	-	102,108	-	
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	50,044	0	0	0	-	50,044	-	50,044	-	
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>2,136,493</b>				<b>1,783,814</b>	<b>192,745</b>	<b>1,824,407</b>	<b>152,152</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)	-3.32 %	10.50 %
Direct Costs (34 CFR 75.567)	1,866,615 (B)	1,824,407 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,026	152,152
Carry Forward	-74,916	137,806
Total Indirect Costs	-61,890 (A)	289,959 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	1,824,407	
Actual Indirect Costs:		
Admin. Charges	152,152	
Carry Forward	-74,916	
Total Indirect Costs	77,236	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-3.32 X 1,824,407	-60,570 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	77,236 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	137,806	

## 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)	-6.45 %	20.58 %
Direct Costs (34 CFR 75.567)	1,866,615 (B)	1,783,814 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	13,026	192,745
Carry Forward	-133,501	174,300
Total Indirect Costs	-120,475 (A)	367,044 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	1,783,814	
Actual Indirect Costs:		
Admin. Charges	192,745	
Carry Forward	-133,501	
Total Indirect Costs	59,244	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
-6.45 X 1,783,814	-115,056 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	59,244 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	174,300	

\* 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.