



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9130 - EXPEDITIONARY 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	2,820,780	0	197,885	0	2,622,895	-	2,622,895	-	-	
Support Serv-Students	2100-2199	-	-	-	-	-	-	-	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	57,393	0	0	0	57,393	-	57,393	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-School Admin	2400-2499	308,527	0	0	0	308,527	-	308,527	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	102,461	0	0	0	-	102,461	-	102,461	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	81,055	0	0	0	-	81,055	81,055	-	-	
Student Transportation Services	2700-2799	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-	-	
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>3,370,216</b>				<b>2,988,815</b>	<b>183,516</b>	<b>3,069,870</b>	<b>102,461</b>		



# Colorado Department of Education

## Indirect Cost Report

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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)	3.88 %	2.05 %
Direct Costs (34 CFR 75.567)	2,714,705 (B)	3,069,870 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	128,344	102,461
Carry Forward	-22,991	-39,641
Total Indirect Costs	105,353 (A)	62,820 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2013-2014)		
Actual Direct Costs	3,069,870	
Actual Indirect Costs:		
Admin. Charges	102,461	
Carry Forward	-22,991	
Total Indirect Costs	79,470	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.88 X 3,069,870	119,111 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	79,470 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-39,641	

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)	7.91 %	3.99 %
Direct Costs (34 CFR 75.567)	2,624,203 (B)	2,988,815 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	218,846	183,516
Carry Forward	-11,370	-64,269
Total Indirect Costs	207,476 (A)	119,247 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2013-2014)		
Actual Direct Costs	2,988,815	
Actual Indirect Costs:		
Admin. Charges	183,516	
Carry Forward	-11,370	
Total Indirect Costs	172,146	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.91 X 2,988,815	236,415 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	172,146 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-64,269	

\* 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.