



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9145 - UNCOMPAHGRE 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	457,784	0	0	0	457,784	-	457,784	-		
Support Serv-Students	2100-2199	296,271	0	0	0	296,271	-	296,271	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	105,560	0	0	0	105,560	-	105,560	-		
Educational Library Services	2220	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	8,977	0	0	0	-	8,977	8,977	-		
Support Serv-School Admin	2400-2499	-	-	-	-	-	-	-	-		
Support Serv-Business w/ Grants	2500	61,160	0	0	0	61,160	-	61,160	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
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	4,362	0	0	0	-	4,362	-	4,362		
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-		
Other Support Services w/ Grants	2900	4,060	0	0	0	4,060	-	4,060	-		
Other Support Services w/o Grants	2900	96,796	0	3,529	0	-	93,267	-	93,267		
Volunteer Services	2910	-	-	-	-	-	-	-	-		
Non-Instructional Services	3000-3099	1,000	0	0	0	1,000	-	1,000	-		
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	12,158	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		1,048,127				925,835	106,606	934,811	97,629		



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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)	3.01 %	10.50 %
Direct Costs (34 CFR 75.567)	948,538 (B)	934,811 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	97,629
Carry Forward	28,588	98,079
Total Indirect Costs	28,588 (A)	195,708 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	934,811	
Actual Indirect Costs:		
Admin. Charges	97,629	
Carry Forward	28,588	
Total Indirect Costs	126,217	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.01 X 934,811	28,138 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	126,217 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	98,079	

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)	0.00 %	23.03 %
Direct Costs (34 CFR 75.567)	948,538 (B)	925,835 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	0	106,606
Carry Forward	7	106,613
Total Indirect Costs	7 (A)	213,218 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	925,835	
Actual Indirect Costs:		
Admin. Charges	106,606	
Carry Forward	7	
Total Indirect Costs	106,613	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
0 X 925,835	0 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	106,613 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	106,613	

* 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.