



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9025 - EAST CENTRAL BOCES

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	4,686,415	0	0	2,420,570	2,265,845	-	2,265,845	-
Support Serv-Students	2100-2199	1,017,857	0	0	44,800	973,057	-	973,057	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,509,018	0	0	91,785	1,417,232	-	1,417,232	-
Educational Library Services	2220	29,215	0	0	0	29,215	-	29,215	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	217,414	0	0	2,750	-	214,664	214,664	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	246,732	0	0	131	-	246,601	-	246,601
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	175,011	0	0	71,049	103,961	-	103,961	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	222,611	0	0	0	-	222,611	-	222,611
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	79,474	0	0	0	-	79,474	79,474	-
Student Transportation Services	2700-2799	1,150	0	0	0	1,150	-	1,150	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	50,189	0	0	50,189	0	-	0	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	359,031	0	0	0	-	359,031	-	359,031
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

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
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>8,594,118</b>	<b>0</b>	<b>0</b>	<b>2,681,275</b>	<b>4,790,461</b>	<b>1,122,382</b>	<b>5,084,599</b>	<b>828,243</b>



# 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)
- Food Service Special Revenue Fund (21)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- 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, 0632
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
- 6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.87 %	10.50 %
Direct Costs (34 CFR 75.567)	74,374 (B)	5,084,599 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	563,752	828,243
Carry Forward	170,613	497,006
Total Indirect Costs	734,365 (A)	1,325,250 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	5,084,599	
Actual Indirect Costs:		
Admin. Charges	828,243	
Carry Forward	170,613	
Total Indirect Costs	998,856	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.87 X 5,084,599	501,850 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	998,856 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	497,006	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	17.73 %	30.00 %
Direct Costs (34 CFR 75.567)	7,013,256 (B)	4,790,461 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	987,894	1,122,382
Carry Forward	255,851	528,885
Total Indirect Costs	1,243,745 (A)	1,651,267 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	4,790,461	
Actual Indirect Costs:		
Admin. Charges	1,122,382	
Carry Forward	255,851	
Total Indirect Costs	1,378,233	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
17.73 X 4,790,461	849,349 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,378,233 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	528,885	

\* 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.