



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9040 - NORTHEAST BOCES

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	2,448,775	0	0	1,631,017	817,758	0	817,758	0		
Support Serv-Students	2100-2199	1,171,953	0	0	18,233	1,153,720	0	1,153,720	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	1,132,501	0	0	194,987	937,514	0	937,514	0		
Educational Library Services	2220	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	97,217	0	0	0	97,217	0	97,217	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	31,266	0	0	0	0	31,266	0	31,266		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	96,585	0	0	0	96,585	0	96,585	0		
Sup Serv-Business w/ Grants	2500	5,837	0	0	0	5,837	0	5,837	0		
Sup Serv-Business w/o Grants	2500	610,327	0	0	25,754	0	584,573	0	584,573		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	89	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	36,973	0	0	0	0	36,973	36,973	0		
Student Transportation Services	2700-2799	574	0	0	0	574	0	574	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	75,776	0	5,177	0	0	70,599	0	70,599		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	142	0		
Planning/Evaluation	2810-2814	10,128	0	0	9,078	1,050	0	1,050	0		
Other Sup Services w Grants	2900	90,682	0	0	89,945	737	0	737	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	0	0	0	0	0	0	0	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	20,397	0	0	0	20,397	0	20,397	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	0	0	0	0	0	0	0	0		
Total All Programs		5,828,991	0	5,177	1,969,014	3,131,389	723,411	3,168,362	686,438		



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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)
 - 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)
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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

FY 2017-2018

10.5

3,066,377

660,751

1,431,148

2,091,899 (A)

FY 2019-2020

10.50

3,168,362

686,438

1,784,908

2,471,346 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

3,168,362

686,438

1,431,148

2,117,586

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 3,168,362

332,678

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

2,117,586

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,784,908



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	29.71 %
Direct Costs (34 CFR 75.567)	2,995,707 (B)	3,131,389 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	740,416	723,411
Carry Forward: From FY 2015-2016 Data	423,044	207,038
Total Indirect Costs	1,163,460 (A)	930,449 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	3,131,389
Actual Indirect Costs:	
Admin. Charges	723,411
Carry Forward: From FY 2015-2016 Data	423,044
Total Indirect Costs	1,146,455

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 3,131,389

939,417 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,146,455 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

207,038

* 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.