



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9040 - Northeast BOCES

FY 2020-2021 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2018-2019 Audited Data)

Programs	Code	Total 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	2,394,533	0	0	1,531,086	863,447	0	863,447	0
Support Serv-Students	2100-2199	1,312,010	0	7,271	2,923	1,301,816	0	1,301,816	0
Support Serv-Inst Staff	2200-2219, 2221-2299	1,067,766	0	15,368	159,808	892,590	0	892,590	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	102,495	0	0	0	102,495	0	102,495	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	34,281	0	0	0	0	34,281	0	34,281
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	96,880	0	0	0	96,880	0	96,880	0
Sup Serv-Business w/ Grants	2500	1,766	0	0	0	1,766	0	1,766	0
Sup Serv-Business w/o Grants	2500	749,039	0	0	24,108	0	724,931	0	724,931
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	0	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	35,312	0	0	0	0	35,312	35,312	0
Student Transportation Services	2700-2799	0	0	0	0	0	0	0	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	247	0	0	0	247	0	247	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	79,007	0	0	0	0	79,007	0	79,007
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	0	0
Planning/Evaluation	2810-2814	20,286	0	0	6,185	14,101	0	14,101	0
Other Sup Services w Grants	2900	93,974	0	0	93,799	175	0	175	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	21,664	0	0	0	21,664	0	21,664	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	6,300	0	0	6,300	0	0	0	0
Total All Programs		6,015,560	0	22,639	1,824,209	3,295,181	873,531	3,330,493	838,219



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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:

- Supplemental Capital Construction (06)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	3,039,705	3,330,493
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	893,027	838,219
Carry Forward: From FY 2016-2017 Data	1,229,745	1,718,262
Total Indirect Costs	2,122,772 (A)	2,556,481 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2018-2019)		
Actual Direct Costs	3,330,493	
Actual Indirect Costs:		
Admin. Charges	838,219	
Carry Forward: From FY 2016-2017 Data	1,229,745	
Total Indirect Costs	2,067,964	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,330,493	349,702	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	2,067,964	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	1,718,262	

UNRESTRICTED RATE

	FY 2018-2019	FY 2020-2021
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	3,007,000 (B)	3,295,181 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	940,308	873,531
Carry Forward: From FY 2016-2017 Data	422,677	307,654
Total Indirect Costs	1,362,985 (A)	1,181,185 (A)
b) ACTUAL COSTS: (From FY 2018-2019)		
Actual Direct Costs	3,295,181	
Actual Indirect Costs:		
Admin. Charges	873,531	
Carry Forward: From FY 2016-2017 Data	422,677	
Total Indirect Costs	1,296,208	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
30.00 X 3,295,181	988,554 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2018-2019)	1,296,208 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2020-2021)	307,654	

* 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.