



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740 - MONTE VISTA C-8

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	5,115,188	0	42,103	156,999	4,916,086	-	4,916,086	-		
Support Serv-Students	2100-2199	368,263	0	0	89	368,174	-	368,174	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	206,838	0	0	0	206,838	-	206,838	-		
Educational Library Services	2220	215,415	0	862	0	214,554	-	214,554	-		
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-		
Support Serv-General Admin w/o Grants	2300	485,494	0	37,106	4,105	-	444,283	444,283	-		
Support Serv-School Admin	2400-2499	748,571	0	3,128	781	744,663	-	744,663	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	1,000,120	0	76,609	1,063	-	922,448	922,448	-		
Student Transportation Services	2700-2799	261,285	0	41	0	261,244	-	261,244	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	332,697	0	29,630	0	-	303,067	-	303,067		
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	455,831	194,438	16,589	0	244,804	-	244,804	-		
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	100,682	-	-	-	-	-	-	-		
Total All Programs		9,290,384				6,956,362	1,669,798	8,323,093	303,067		



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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 2012-2013	FY 2014-2015
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	4.09 %	3.85 %
Direct Costs (34 CFR 75.567)	8,458,892 (B)	8,323,093 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	291,021	303,067
Carry Forward	54,747	17,400
Total Indirect Costs	345,768 (A)	320,467 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2012-2013)		
Actual Direct Costs	8,323,093	
Actual Indirect Costs:		
Admin. Charges	303,067	
Carry Forward	54,747	
Total Indirect Costs	357,814	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.09 X 8,323,093	340,415 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	357,814 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	17,400	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.74 %	26.20 %
Direct Costs (34 CFR 75.567)	7,183,907 (B)	6,956,362 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,566,006	1,669,798
Carry Forward	-4,443	153,042
Total Indirect Costs	1,561,563 (A)	1,822,840 (A)
b) ACTUAL COSTS: (From FY 2012-2013)		
Actual Direct Costs	6,956,362	
Actual Indirect Costs:		
Admin. Charges	1,669,798	
Carry Forward	-4,443	
Total Indirect Costs	1,665,355	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.74 X 6,956,362	1,512,313 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	1,665,355 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	153,042	

* 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.