



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2790 - MOUNTAIN VALLEY RE 1

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	1,140,154	0	3,154	0	1,136,999	-	1,136,999	-		
Support Serv-Students	2100-2199	64,079	0	0	0	64,079	-	64,079	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	13,839	0	0	900	12,939	-	12,939	-		
Educational Library Services	2220	1,519	0	0	0	1,519	-	1,519	-		
Support Serv-General Admin w/ Grants	2300	7,288	0	0	7,288	0	-	0	-		
Support Serv-General Admin w/o Grants	2300	120,717	0	0	0	-	120,717	120,717	-		
Support Serv-School Admin	2400-2499	131,930	0	0	0	131,930	-	131,930	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	89,608	0	0	0	-	89,608	-	89,608		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	216,662	0	1,612	0	-	215,050	215,050	-		
Student Transportation Services	2700-2799	129,712	0	0	0	129,712	-	129,712	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	39,559	0	0	0	-	39,559	-	39,559		
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	109,383	27,643	6,535	0	75,205	-	75,205	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	101,304	0	0	0	101,304	-	101,304	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
<b>Total All Programs</b>		<b>2,165,753</b>				<b>1,653,688</b>	<b>464,934</b>	<b>1,989,455</b>	<b>129,167</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)
- 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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.81 %	7.00 %
Direct Costs (34 CFR 75.567)	1,891,642 (B)	1,989,455 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	113,439	129,167
Carry Forward	-3,518	10,061
Total Indirect Costs	109,921 (A)	139,228 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,989,455	
Actual Indirect Costs:		
Admin. Charges	129,167	
Carry Forward	-3,518	
Total Indirect Costs	125,649	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.81 X 1,989,455	115,587 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	125,649 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	10,061	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	20.44 %	30.00 %
Direct Costs (34 CFR 75.567)	1,610,455 (B)	1,653,688 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	394,626	464,934
Carry Forward	-65,379	61,541
Total Indirect Costs	329,247 (A)	526,474 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	1,653,688	
Actual Indirect Costs:		
Admin. Charges	464,934	
Carry Forward	-65,379	
Total Indirect Costs	399,555	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
20.44 X 1,653,688	338,014 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	399,555 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	61,541	

\* 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.