



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 9030 - MOUNTAIN BOCES

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	5,523,664	0	17,329	36,711	5,469,624	-	5,469,624	-	-	
Support Serv-Students	2100-2199	4,208,429	0	8,708	0	4,199,721	-	4,199,721	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	858,582	0	0	0	858,582	-	858,582	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	122,395	0	0	0	-	122,395	122,395	-	-	
Support Serv-School Admin	2400-2499	143,473	0	0	0	143,473	-	143,473	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	162,094	0	0	0	-	162,094	-	162,094	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	93,509	0	0	0	-	93,509	93,509	-	-	
Student Transportation Services	2700-2799	193,228	0	32,090	0	161,137	-	161,137	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	171,246	0	0	171,246	0	-	0	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	404,474	0	28,567	0	-	375,907	-	375,907	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	136,552	0	0	0	-	136,552	-	136,552	-	
Volunteer Services	2910	-	-	-	-	-	-	-	-	-	
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-	-	
Food Services Operations	3100	-	-	-	-	-	-	-	-	-	
Enterprise Operations	3200	-	-	-	-	-	-	-	-	-	
Enterprise Instructional	3210	-	-	-	-	-	-	-	-	-	
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-	-	
Community Services	3300	13,585	0	0	0	13,585	-	13,585	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	765,363	-	-	-	-	-	-	-	-	
<b>Total All Programs</b>		<b>12,796,594</b>				<b>10,846,123</b>	<b>890,457</b>	<b>11,062,027</b>	<b>674,553</b>		



# Colorado Department of Education

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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) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.94 %	6.84 %
Direct Costs (34 CFR 75.567)	13,880,880 (B)	11,062,027 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	704,093	674,553
Carry Forward	-156,907	81,802
Total Indirect Costs	547,186 (A)	756,355 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	11,062,027	
Actual Indirect Costs:		
Admin. Charges	674,553	
Carry Forward	-156,907	
Total Indirect Costs	517,646	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.94 X 11,062,027	435,844 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	517,646 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	81,802	

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)	4.72 %	9.22 %
Direct Costs (34 CFR 75.567)	13,671,054 (B)	10,846,123 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	913,919	890,457
Carry Forward	-268,892	109,628
Total Indirect Costs	645,027 (A)	1,000,084 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2012-2013)		
Actual Direct Costs	10,846,123	
Actual Indirect Costs:		
Admin. Charges	890,457	
Carry Forward	-268,892	
Total Indirect Costs	621,565	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
4.72 X           10,846,123	511,937 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2012-2013)	621,565 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2012-2013)	109,628	

\* 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.