



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2740 - MONTE VISTA C-8

FY 2015-2016 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2013-2014 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            | 5,527,019        | 0       | 289,925   | 190,490     | 5,046,605                       | -                | 5,046,605                  | -              | -                       |  |
| Support Serv-Students                 | 2100-2199            | 357,842          | 0       | 0         | 0           | 357,842                         | -                | 357,842                    | -              | -                       |  |
| Support Serv-Inst Staff               | 2200-2219, 2221-2299 | 332,114          | 0       | 0         | 5,600       | 326,514                         | -                | 326,514                    | -              | -                       |  |
| Educational Library Services          | 2220                 | 185,893          | 0       | 1,789     | 0           | 184,104                         | -                | 184,104                    | -              | -                       |  |
| Support Serv-General Admin w/ Grants  | 2300                 | -                | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-General Admin w/o Grants | 2300                 | 183,521          | 0       | 0         | 4,805       | -                               | 178,715          | 178,715                    | -              | -                       |  |
| Support Serv-School Admin             | 2400-2499            | 793,430          | 0       | 1,062     | 1,835       | 790,533                         | -                | 790,533                    | -              | -                       |  |
| Support Serv-Business w/ Grants       | 2500                 | -                | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Support Serv-Business w/o Grants      | 2500                 | 285,041          | 0       | 45        | 0           | -                               | 284,996          | -                          | 284,996        | -                       |  |
| Oper & Maint of Plant Serv w/ Grants  | 2600                 | -                | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Oper & Maint of Plant Serv w/o Grants | 2600                 | 938,935          | 0       | 0         | 815         | -                               | 938,119          | 938,119                    | -              | -                       |  |
| Student Transportation Services       | 2700-2799            | 254,884          | 0       | 250       | 0           | 254,634                         | -                | 254,634                    | -              | -                       |  |
| Sup Serv Cent w/ Grant                | 2800-2809, 2815-2899 | -                | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| Sup Serv Cent w/o Grant               | 2800-2809, 2815-2899 | 351,064          | 0       | 26,805    | 0           | -                               | 324,259          | -                          | 324,259        | -                       |  |
| 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                 | 530,277          | 257,309 | 14,987    | 0           | 257,982                         | -                | 257,982                    | -              | -                       |  |
| 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          | -       | -         | -           | -                               | -                | -                          | -              | -                       |  |
| <b>Total All Programs</b>             |                      | <b>9,840,702</b> |         |           |             | <b>7,218,214</b>                | <b>1,726,090</b> | <b>8,335,049</b>           | <b>609,255</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 2013-2014  | FY 2015-2016  |
|--|---------------|---------------|
| a) <b><u>APPLIED COSTS:</u></b><br>(From 2 years prior)                |               |               |
| Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)                 | 4.56 %        | 10.50 %       |
| Direct Costs (34 CFR 75.567)   | 8,337,459 (B) | 8,335,049 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 313,418       | 609,255       |
| Carry Forward  | 66,840        | 296,017       |
| Total Indirect Costs   | 380,258 (A)   | 905,272 (A)   |
| b) <b><u>ACTUAL COSTS:</u></b><br>(From FY 2013-2014)                  |               |               |
| Actual Direct Costs  | 8,335,049     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 609,255       |               |
| Carry Forward  | 66,840        |               |
| Total Indirect Costs   | 676,095       |               |
| c) <b><u>CARRY FORWARD COMPUTATION:</u></b>                            |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 4.56 X 8,335,049   | 380,078 (E)   |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2013-2014) | 676,095 (F)   |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2013-2014)          | 296,017       |               |

## NONRESTRICTED RATE - Not endorsed by CDE

|  | FY 2013-2014  | FY 2015-2016  |
|--|---------------|---------------|
| a) <b>APPLIED COSTS:</b><br>(From 2 years prior)                       |               |               |
| Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)                 | 23.15 %       | 25.13 %       |
| Direct Costs (34 CFR 75.567)   | 7,051,393 (B) | 7,218,214 (B) |
| Indirect Costs:  |               |               |
| Admin. Charges (34 CFR 75.565)   | 1,599,484     | 1,726,090     |
| Carry Forward  | 32,674        | 87,747        |
| Total Indirect Costs   | 1,632,158 (A) | 1,813,837 (A) |
| b) <b>ACTUAL COSTS:</b><br>(From FY 2013-2014)                         |               |               |
| Actual Direct Costs  | 7,218,214     |               |
| Actual Indirect Costs:   |               |               |
| Admin. Charges   | 1,726,090     |               |
| Carry Forward  | 32,674        |               |
| Total Indirect Costs   | 1,758,764     |               |
| c) <b>CARRY FORWARD COMPUTATION:</b>                                   |               |               |
| Actual Direct Costs  |               |               |
| Fixed Rate % X Actual Direct Costs                                     |               |               |
| 23.15 X 7,218,214  | 1,671,017 (E) |               |
| Should Have Recovered Actual<br>Indirect Costs for (From FY 2013-2014) | 1,758,764 (F) |               |
| Under or (Over) Recovery (E - F)<br>(For use in FY 2013-2014)          | 87,747        |               |

\* 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.