



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2790 - MOUNTAIN VALLEY RE 1

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	1,208,707	0	1,815	2,686	1,204,206	-	1,204,206	-		
Support Serv-Students	2100-2199	100,870	0	0	95	100,775	-	100,775	-		
Support Serv-Inst Staff	2200-2219, 2221-2299	63,434	0	0	0	63,434	-	63,434	-		
Educational Library Services	2220	4,792	0	0	0	4,792	-	4,792	-		
Support Serv-General Admin w/ Grants	2300	10,034	0	0	10,034	0	-	0	-		
Support Serv-General Admin w/o Grants	2300	129,770	0	0	158	-	129,611	129,611	-		
Support Serv-School Admin	2400-2499	138,094	0	0	0	138,094	-	138,094	-		
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-		
Support Serv-Business w/o Grants	2500	107,751	0	0	0	-	107,751	-	107,751		
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-		
Oper & Maint of Plant Serv w/o Grants	2600	226,466	0	2,005	0	-	224,461	224,461	-		
Student Transportation Services	2700-2799	121,088	0	0	0	121,088	-	121,088	-		
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-		
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	32,486	0	0	0	-	32,486	-	32,486		
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	137,627	48,072	4,331	0	85,224	-	85,224	-		
Enterprise Operations	3200	-	-	-	-	-	-	-	-		
Enterprise Instructional	3210	-	-	-	-	-	-	-	-		
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-		
Community Services	3300	88,281	0	0	0	88,281	-	88,281	-		
Education for Adults	3400	-	-	-	-	-	-	-	-		
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-		
Other Uses	5000	-	-	-	-	-	-	-	-		
Debt Service	5100	-	-	-	-	-	-	-	-		
Total All Programs		2,369,400				1,805,895	494,309	2,159,967	140,237		



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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 2013-2014	FY 2015-2016
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	9.20 %	5.21 %
Direct Costs (34 CFR 75.567)	1,748,476 (B)	2,159,967 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	129,910	140,237
Carry Forward	30,863	-27,617
Total Indirect Costs	160,773 (A)	112,620 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	2,159,967	
Actual Indirect Costs:		
Admin. Charges	140,237	
Carry Forward	30,863	
Total Indirect Costs	171,100	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.2 X 2,159,967	198,717 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	171,100 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-27,617	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2013-2014	FY 2015-2016
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	37.13 %	22.79 %
Direct Costs (34 CFR 75.567)	1,437,899 (B)	1,805,895 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	440,488	494,309
Carry Forward	93,391	-82,829
Total Indirect Costs	533,879 (A)	411,480 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	1,805,895	
Actual Indirect Costs:		
Admin. Charges	494,309	
Carry Forward	93,391	
Total Indirect Costs	587,700	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
37.13 X 1,805,895	670,529 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	587,700 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	-82,829	

* 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.