



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9030 - MOUNTAIN BOCES

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	5,319,258	0	9,553	24,975	5,284,730	-	5,284,730	-	-	
Support Serv-Students	2100-2199	2,884,489	0	0	0	2,884,489	-	2,884,489	-	-	
Support Serv-Inst Staff	2200-2219, 2221-2299	845,247	0	8,902	0	836,345	-	836,345	-	-	
Educational Library Services	2220	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-	-	
Support Serv-General Admin w/o Grants	2300	198,367	0	0	0	-	198,367	198,367	-	-	
Support Serv-School Admin	2400-2499	173,593	0	0	0	173,593	-	173,593	-	-	
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-	-	
Support Serv-Business w/o Grants	2500	168,911	0	0	0	-	168,911	-	168,911	-	
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-	-	
Oper & Maint of Plant Serv w/o Grants	2600	75,637	0	0	0	-	75,637	75,637	-	-	
Student Transportation Services	2700-2799	166,412	0	0	0	166,412	-	166,412	-	-	
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	108,047	0	0	104,328	3,719	-	3,719	-	-	
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	451,920	0	16,217	6,500	-	429,203	-	429,203	-	
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-	-	
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-	-	
Other Support Services w/o Grants	2900	139,095	0	0	0	-	139,095	-	139,095	-	
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	14,372	0	0	0	14,372	-	14,372	-	-	
Education for Adults	3400	-	-	-	-	-	-	-	-	-	
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-	-	
Other Uses	5000	-	-	-	-	-	-	-	-	-	
Debt Service	5100	-	-	-	-	-	-	-	-	-	
Total All Programs		10,545,346				9,363,659	1,011,213	9,637,663	737,209		



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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)	3.48 %	10.50 %
Direct Costs (34 CFR 75.567)	11,887,990 (B)	9,637,663 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	520,514	737,209
Carry Forward	-107,235	294,583
Total Indirect Costs	413,279 (A)	1,031,792 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2013-2014)		
Actual Direct Costs	9,637,663	
Actual Indirect Costs:		
Admin. Charges	737,209	
Carry Forward	-107,235	
Total Indirect Costs	629,974	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.48 X 9,637,663	335,391 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	629,974 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	294,583	

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)	5.71 %	15.37 %
Direct Costs (34 CFR 75.567)	11,692,442 (B)	9,363,659 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	716,063	1,011,213
Carry Forward	-48,491	428,057
Total Indirect Costs	667,572 (A)	1,439,270 (A)
b) ACTUAL COSTS: (From FY 2013-2014)		
Actual Direct Costs	9,363,659	
Actual Indirect Costs:		
Admin. Charges	1,011,213	
Carry Forward	-48,491	
Total Indirect Costs	962,722	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
5.71 X 9,363,659	534,665 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2013-2014)	962,722 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2013-2014)	428,057	

* 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.