



**Colorado Department of Education**

**Indirect Cost Report**

Colorado School District/BOCES

District: 2740 - MONTE VISTA C-8

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 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	5,683,528	0	266,971	342,633	5,073,925	-	5,073,925	-
Support Serv-Students	2100-2199	450,932	0	0	0	450,932	-	450,932	-
Support Serv-Inst Staff	2200-2219, 2221-2299	204,668	0	0	0	204,668	-	204,668	-
Educational Library Services	2220	150,679	0	2,408	4,966	143,304	-	143,304	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	41,737	0	0	6,396	-	35,340	35,340	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	150,705	0	0	0	-	150,705	-	150,705
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	779,276	0	4,050	0	775,226	-	775,226	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	281,945	0	1,384	4,660	-	275,901	-	275,901
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	879,156	0	4,697	1,359	-	873,100	873,100	-
Student Transportation Services	2700-2799	263,369	0	4,147	0	259,222	-	259,222	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	331,015	0	8,975	0	-	322,040	-	322,040
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
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	537,671	258,351	16,999	0	262,322	-	262,322	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

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
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>9,855,362</b>	<b>258,351</b>	<b>309,631</b>	<b>360,014</b>	<b>7,169,598</b>	<b>1,657,087</b>	<b>8,078,038</b>	<b>748,646</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)
  - Food Service Special Revenue Fund (21)
  - Government Designated-Purpose Grants (22)
  - Pupil Activity Special Revenue (23)
  - Transportation (25)
  - Other Special Revenue (20: 26-29)
  - 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, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- 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 2014-2015	FY 2016-2017
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	3.85 %	10.50 %
Direct Costs (34 CFR 75.567)	83,231 (B)	8,078,038 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	303,067	748,646
Carry Forward	17,400	455,042
Total Indirect Costs	320,467 (A)	1,203,688 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2014-2015)		
Actual Direct Costs	8,078,038	
Actual Indirect Costs:		
Admin. Charges	748,646	
Carry Forward	17,400	
Total Indirect Costs	766,046	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
3.85 X 8,078,038	311,004 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	766,046 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	455,042	

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	26.20 %	22.16 %
Direct Costs (34 CFR 75.567)	6,956,362 (B)	7,169,598 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,669,798	1,657,087
Carry Forward	153,042	-68,306
Total Indirect Costs	1,822,840 (A)	1,588,781 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2014-2015)		
Actual Direct Costs	7,169,598	
Actual Indirect Costs:		
Admin. Charges	1,657,087	
Carry Forward	153,042	
Total Indirect Costs	1,810,129	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
26.2 X 7,169,598	1,878,435 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,810,129 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	-68,306	

\* 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.