



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9030 - MOUNTAIN BOCES

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	4,957,263	0	15,958	3,487,635	1,453,670	-	1,453,670	-
Support Serv-Students	2100-2199	2,913,565	0	3,354	2,790,912	119,299	-	119,299	-
Support Serv-Inst Staff	2200-2219, 2221-2299	985,815	0	2,562	12,641	970,611	-	970,611	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	8,936	0	0	0	-	8,936	8,936	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	205,584	0	0	0	-	205,584	-	205,584
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	179,591	0	0	0	179,591	-	179,591	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	171,968	0	0	0	-	171,968	-	171,968
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	79,621	0	0	0	-	79,621	79,621	-
Student Transportation Services	2700-2799	171,646	0	23,427	0	148,219	-	148,219	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	195,444	0	0	195,444	0	-	0	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	435,488	0	757	9,500	-	425,231	-	425,231
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	132,735	0	0	7,891	-	124,844	-	124,844
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	3,692	0	0	0	3,692	-	3,692	-
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	14,088	0	0	0	14,088	-	14,088	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		10,455,436	0	46,059	6,504,024	2,889,171	1,016,183	2,977,727	927,627



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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) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	6.84 %	10.50 %
Direct Costs (34 CFR 75.567)	110,620 (B)	2,977,727 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	674,553	927,627
Carry Forward	81,802	805,752
Total Indirect Costs	756,355 (A)	1,733,378 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	2,977,727	
Actual Indirect Costs:		
Admin. Charges	927,627	
Carry Forward	81,802	
Total Indirect Costs	1,009,429	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
6.84 X 2,977,727	203,677 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,009,429 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	805,752	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	9.22 %	30.00 %
Direct Costs (34 CFR 75.567)	10,846,123 (B)	2,889,171 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	890,457	1,016,183
Carry Forward	109,628	859,430
Total Indirect Costs	1,000,085 (A)	1,875,613 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	2,889,171	
Actual Indirect Costs:		
Admin. Charges	1,016,183	
Carry Forward	109,628	
Total Indirect Costs	1,125,811	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
9.22 X 2,889,171	266,382 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,125,811 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	859,430	

* 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.