



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740 - MONTE VISTA C-8

FY 2017-2018 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2015-2016 Audited Data)

Programs	Code	Total Costs				Excluded and/or Unallowed Costs		Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost		
Instruction	0010-2099	6,309,878	0	107,698	811,953	5,390,227	0	5,390,227	0		
Support Serv-Students	2100-2199	570,874	0	0	0	570,874	0	570,874	0		
Support Serv-Inst Staff	2200-2219, 2221-2299	179,262	0	0	0	179,262	0	179,262	0		
Educational Library Services	2220	90,979	0	988	4,564	85,427	0	85,427	0		
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0		
Support Serv-General Admin w/o Grants	2300	216,043	0	0	3,735	0	212,308	212,308	0		
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0		
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	0	0	0	0	0	0	0	0		
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0		
Sup Serv-School Admin	2400-2499	836,223	0	5,162	0	831,061	0	831,061	0		
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0		
Sup Serv-Business w/o Grants	2500	247,734	0	781	8,859	0	238,094	0	238,094		
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0		
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0		
Oper & Maint of Plant Serv w/o Grants	2600	877,727	0	8,668	7,302	0	861,757	861,757	0		
Student Transportation Services	2700-2799	249,335	0	3,386	0	245,949	0	245,949	0		
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0		
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	362,974	0	28,755	0	0	334,219	0	334,219		
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0		
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0		
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0		
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0		
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0		
Volunteer Services	2910	0	0	0	0	0	0	0	0		
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0		
Food Services Operations	3100	514,091	255,954	0	0	258,137	0	258,137	0		
Enterprise Operations	3200	0	0	0	0	0	0	0	0		
Enterprise Instructional	3210	0	0	0	0	0	0	0	0		
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0		
Community Services	3300	0	0	0	0	0	0	0	0		
Education for Adults	3400	0	0	0	0	0	0	0	0		
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0		
Other Uses	5000	0	0	0	0	0	0	0	0		
Debt Service	5100	218,426	0	0	218,426	0	0	0	0		
Total All Programs		10,673,546	255,954	155,438	1,054,839	7,560,937	1,646,378	8,635,002	572,313		



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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)
- 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)
- 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)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)



RESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

FY 2015-2016

FY 2017-2018

10.5

6.18

8,335,049

8,635,002

609,255

572,313

296,017

-38,345

905,272 (A)

533,968 (A)

b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2013-2014 Data

Total Indirect Costs

8,635,002

572,313

296,017

868,330

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 8,635,002

906,675

Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

868,330

Under or (Over) Recovery (E - F)

(For use in FY 2017-2018)

-38,345



UNRESTRICTED RATE

a) **APPLIED COSTS:**

(From 2 years prior)

Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)

	FY 2015-2016	FY 2017-2018
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	25.13 %	19.58 %

Direct Costs (34 CFR 75.567)

Direct Costs (34 CFR 75.567)	7,218,214 (B)	7,560,937 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

Admin. Charges (34 CFR 75.565)	87,747	1,646,378
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Carry Forward: From FY 2013-2014 Data

Carry Forward: From FY 2013-2014 Data	87,747	-165,938
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Total Indirect Costs

Total Indirect Costs	175,494 (A)	1,480,440 (A)
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b) **ACTUAL COSTS:**

(From FY 2015-2016)

Actual Direct Costs

Actual Direct Costs	7,560,937
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Actual Indirect Costs:

Admin. Charges

Admin. Charges	1,646,378
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Carry Forward: From FY 2013-2014 Data

Carry Forward: From FY 2013-2014 Data	87,747
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Total Indirect Costs

Total Indirect Costs	1,734,125
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

25.13 X 7,560,937

25.13 X 7,560,937	1,900,063 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2015-2016)

Should Have Recovered Actual Indirect Costs for (From FY 2015-2016)	1,734,125 (F)
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Under or (Over) Recovery (E - F)

Under or (Over) Recovery (E - F)	-165,938
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(For use in FY 2017-2018)

* 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.