



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2740 - MONTE VISTA C-8

FY 2018-2019 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2016-2017 Audited Data)

Programs	Code	Total 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	6,072,189	0	117,457	330,545	5,624,187	0	5,624,187	0
Support Serv-Students	2100-2199	588,756	0	0	0	588,756	0	588,756	0
Support Serv-Inst Staff	2200-2219, 2221-2299	184,871	0	0	0	184,871	0	184,871	0
Educational Library Services	2220	66,939	0	1,619	7,582	57,738	0	57,738	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	90,396	0	0	30,220	0	60,176	60,176	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	142,500	0	0	55	0	142,445	0	142,445
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	843,235	0	13,729	0	829,506	0	829,506	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	252,658	0	1,823	5,924	0	244,911	0	244,911
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	911,177	0	4,430	1,222	0	905,525	905,525	0
Student Transportation Services	2700-2799	287,184	0	3,114	0	284,070	0	284,070	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	354,721	0	31,904	0	0	322,817	0	322,817
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	496,541	246,506	6,577	0	243,458	0	243,458	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	782	0	782	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	117,745	0	0	117,745	0	0	0	0
<b>Total All Programs</b>		<b>10,409,694</b>	<b>246,506</b>	<b>181,435</b>	<b>493,293</b>	<b>7,812,586</b>	<b>1,675,874</b>	<b>8,778,287</b>	<b>710,173</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)
  - 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 2014-2015 Data

Total Indirect Costs

	FY 2016-2017	FY 2018-2019
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	8,078,038	8,778,287
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	748,646	710,173
Carry Forward: From FY 2014-2015 Data	455,042	243,495
Total Indirect Costs	1,203,688 (A)	953,668 (A)

b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2014-2015 Data

Total Indirect Costs

Actual Direct Costs	8,778,287
Actual Indirect Costs:	
Admin. Charges	710,173
Carry Forward: From FY 2014-2015 Data	455,042
Total Indirect Costs	1,165,215

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 8,778,287

921,720

Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

1,165,215

Under or (Over) Recovery (E - F)

(For use in FY 2018-2019)

243,495



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

	FY 2016-2017	FY 2018-2019
	22.16 %	19.87 %

Direct Costs (34 CFR 75.567)

	7,169,598 (B)	7,812,586 (B)
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Indirect Costs:

Admin. Charges (34 CFR 75.565)

	1,657,087	1,675,874
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Carry Forward: From FY 2014-2015 Data

	-68,306	-123,701
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Total Indirect Costs

	1,588,781 (A)	1,552,173 (A)
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b) **ACTUAL COSTS:**

(From FY 2016-2017)

Actual Direct Costs

	7,812,586
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Actual Indirect Costs:

Admin. Charges

	1,675,874
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Carry Forward: From FY 2014-2015 Data

	-68,306
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Total Indirect Costs

	1,607,568
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c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

22.16 X 7,812,586

	1,731,269 (E)
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Should Have Recovered Actual

Indirect Costs for (From FY 2016-2017)

	1,607,568 (F)
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Under or (Over) Recovery (E - F)

	-123,701
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(For use in FY 2018-2019)

\* 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.