



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9030 - MOUNTAIN BOCES

FY 2019-2020 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY2017-2018 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	895,696	0	8,323	821,261	66,112	0	66,112	0
Support Serv-Students	2100-2199	554,523	0	0	539,759	14,764	0	14,764	0
Support Serv-Inst Staff	2200-2219, 2221-2299	112,093	0	0	5,128	106,965	0	106,965	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	55,188	0	0	0	0	55,188	55,188	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	739	0	0	0	0	739	0	739
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	0	0	0	0	0	0	0	0
Sup Serv-Business w/ Grants	2500	0	0	0	0	0	0	0	0
Sup Serv-Business w/o Grants	2500	90,299	0	0	0	0	90,299	0	90,299
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	89	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	5,056	0	0	0	0	5,056	5,056	0
Student Transportation Services	2700-2799	55,961	0	0	0	55,961	0	55,961	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	58,972	0	0	58,972	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	265,231	0	15,738	0	0	249,493	0	249,493
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	142	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	7,214	0	0	7,214	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	0	0	0	0	0	0	0	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	1,750,780	0	0	1,750,780	0	0	0	0
Debt Service	5100	3,267	0	0	3,267	0	0	0	0
<b>Total All Programs</b>		<b>3,855,019</b>	<b>0</b>	<b>24,061</b>	<b>3,186,381</b>	<b>243,802</b>	<b>400,775</b>	<b>304,046</b>	<b>340,531</b>



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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 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.5	10.50
Direct Costs (34 CFR 75.567)	2,509,225	304,046
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	737,209	340,531
Carry Forward: From FY 2015-2016 Data	807,921	1,116,527
Total Indirect Costs	1,545,130 (A)	1,457,058 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	304,046
Actual Indirect Costs:	
Admin. Charges	340,531
Carry Forward: From FY 2015-2016 Data	807,921
Total Indirect Costs	1,148,452

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

10.5 X 304,046

31,925

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,148,452

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,116,527



**UNRESTRICTED RATE**

a) **APPLIED COSTS:**

(From 2 years prior)

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

Direct Costs (34 CFR 75.567)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

	FY 2017-2018	FY 2019-2020
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	30.00 %	30.00 %
Direct Costs (34 CFR 75.567)	2,233,764 (B)	243,802 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	1,011,213	400,775
Carry Forward: From FY 2015-2016 Data	1,136,995	1,464,629
Total Indirect Costs	2,148,208 (A)	1,865,404 (A)

b) **ACTUAL COSTS:**

(From FY 2017-2018)

Actual Direct Costs

Actual Indirect Costs:

Admin. Charges

Carry Forward: From FY 2015-2016 Data

Total Indirect Costs

Actual Direct Costs	243,802
Actual Indirect Costs:	
Admin. Charges	400,775
Carry Forward: From FY 2015-2016 Data	1,136,995
Total Indirect Costs	1,537,770

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

30.00 X 243,802

73,141 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2017-2018)

1,537,770 (F)

Under or (Over) Recovery (E - F)

(For use in FY 2019-2020)

1,464,629

\* 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.