



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2035 - MONTEZUMA-CORTEZ RE-1

FY 2014-2015 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2012-2013 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	12,724,195	0	0	499,511	12,224,684	-	12,224,684	-
Support Serv-Students	2100-2199	1,065,420	0	0	0	1,065,420	-	1,065,420	-
Support Serv-Inst Staff	2200-2219, 2221-2299	1,636,683	0	0	0	1,636,683	-	1,636,683	-
Educational Library Services	2220	-	-	-	-	-	-	-	-
Support Serv-General Admin w/ Grants	2300	85,014	0	0	6,000	79,014	-	79,014	-
Support Serv-General Admin w/o Grants	2300	684,372	0	0	348	-	684,023	684,023	-
Support Serv-School Admin	2400-2499	1,962,734	0	0	0	1,962,734	-	1,962,734	-
Support Serv-Business w/ Grants	2500	95,252	0	0	51,771	43,481	-	43,481	-
Support Serv-Business w/o Grants	2500	397,272	0	0	0	-	397,272	-	397,272
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	1,979,013	0	0	0	-	1,979,013	1,979,013	-
Student Transportation Services	2700-2799	956,008	0	277	0	955,731	-	955,731	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	-	-	-	-	-	-	-	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	846,027	0	0	0	-	846,027	-	846,027
Planning/Evaluation	2810-2814	-	-	-	-	-	-	-	-
Other Support Services w/ Grants	2900	-	-	-	-	-	-	-	-
Other Support Services w/o Grants	2900	68,550	0	0	0	-	68,550	-	68,550
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	-	-	-	-	-	-	-	-
Food Services Operations	3100	1,033,752	470,468	4,975	16,545	541,764	-	541,764	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	500	0	0	0	500	-	500	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	-	-	-	-	-	-	-	-
Total All Programs		23,534,792				18,510,011	3,974,886	21,173,048	1,311,849



## Colorado Department of Education

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**Notes: 1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

General (10), Colorado Preschool Program (19)  
Government Designated-Purpose Grants (22)  
Pupil Activity Special Revenue (23)  
Transportation (25)  
Other Special Revenue (20: 26-29)  
Food Service (51)  
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

4. Capital = objects 0700-0734, 0736-0799

5. Other Expenses/Uses = objects

0800, 0830, 0868, 0869, 0900, 0910, 0960, 0970, 0971, 0640 with  
Program 2220 only

6. Grants: 4000-9999

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

Capital Reserve Special Revenue (21)  
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

a) **APPLIED COSTS:**

FY 2012-2013

FY 2014-2015

(From 2 years prior)

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

7.19 %

6.92 %

Direct Costs (34 CFR 75.567)

23,515,969 (B)

21,173,048 (B)

Indirect Costs:

Admin. Charges (34 CFR 75.565)

1,327,286

1,311,849

Carry Forward

363,025

152,532

Total Indirect Costs

1,690,311 (A)

1,464,381 (A)

b) **ACTUAL COSTS:**

(From FY 2012-2013)

Actual Direct Costs

21,173,048

Actual Indirect Costs:

Admin. Charges

1,311,849

Carry Forward

363,025

Total Indirect Costs

1,674,874

c) **CARRY FORWARD COMPUTATION:**

Actual Direct Costs

Fixed Rate % X Actual Direct Costs

7.19 X 21,173,048

1,522,342 (E)

Should Have Recovered Actual

Indirect Costs for (From FY 2012-2013)

1,674,874 (F)

Under or (Over) Recovery (E - F)

152,532

(For use in FY 2012-2013)

## NONRESTRICTED RATE - Not endorsed by CDE

	FY 2012-2013	FY 2014-2015
a) <b><u>APPLIED COSTS:</u></b>		
(From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	19.69 %	24.42 %
Direct Costs (34 CFR 75.567)	20,935,585 (B)	18,510,011 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,907,670	3,974,886
Carry Forward	214,337	544,601
Total Indirect Costs	4,122,007 (A)	4,519,487 (A)
b) <b><u>ACTUAL COSTS:</u></b>		
(From FY 2012-2013)		
Actual Direct Costs	18,510,011	
Actual Indirect Costs:		
Admin. Charges	3,974,886	
Carry Forward	214,337	
Total Indirect Costs	4,189,222	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
19.69 X 18,510,011	3,644,621 (E)	
Should Have Recovered Actual		
Indirect Costs for (From FY 2012-2013)	4,189,222 (F)	
Under or (Over) Recovery (E - F)	544,601	
(For use in FY 2012-2013)		

\* 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.